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Internal Revenue Service

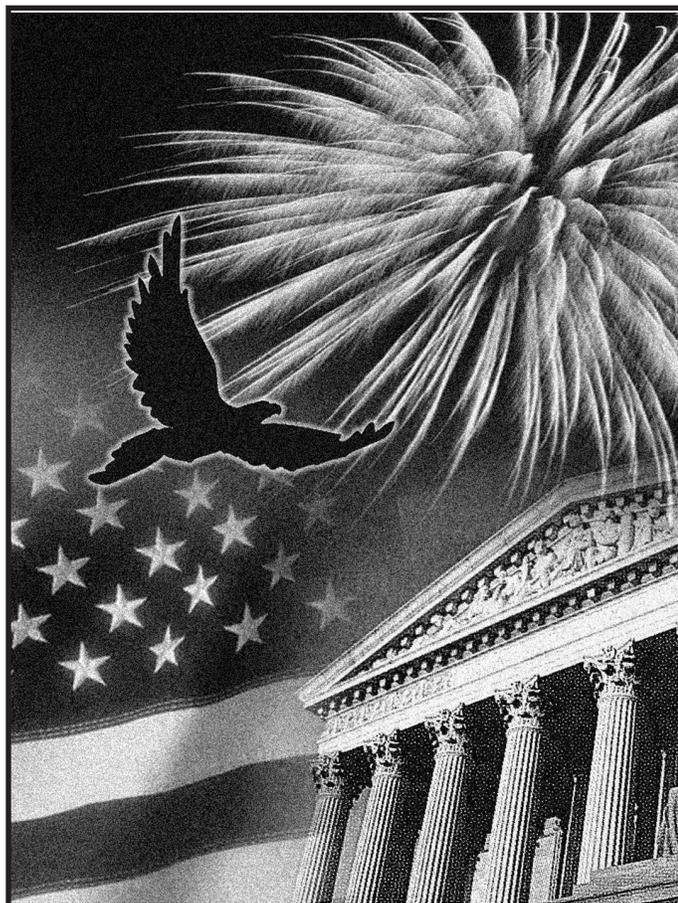
Publication 596

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Earned Income Credit (EIC)

For use in preparing

2019 Returns



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Future Developments

For the latest information about developments related to Pub. 596, such as legislation enacted after it was published, go to [IRS.gov/Pub596](https://www.irs.gov/pub596).

What is the EIC?

The earned income credit (EIC) is a tax credit for certain people who work and have earned income under

\$55,952. A tax credit usually means more money in your pocket. It reduces the amount of tax you owe. The EIC may also give you a refund.

Can I Claim the EIC?

To claim the EIC, you must meet certain rules. These rules are summarized in Table 1.

Table 1. **Earned Income Credit in a Nutshell**

First, you must meet all the rules in this column.		Second, you must meet all the rules in <i>one</i> of these columns, whichever applies.		Third, you must meet the rule in this column.
Chapter 1. Rules for Everyone		Chapter 2. Rules If You Have a Qualifying Child	Chapter 3. Rules If You Do Not Have a Qualifying Child	Chapter 4. Figuring and Claiming the EIC
<p>1. Your adjusted gross income (AGI) must be less than:</p> <ul style="list-style-type: none"> • \$50,162 (\$55,952 for married filing jointly) if you have three or more qualifying children, • \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children, • \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, or • \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child. 	<p>2. You must have a valid social security number by the due date of your 2019 return (including extensions).</p> <p>3. Your filing status can't be married filing separately.</p> <p>4. You must be a U.S. citizen or resident alien all year.</p> <p>5. You can't file Form 2555 (relating to foreign earned income).</p> <p>6. Your investment income must be \$3,600 or less.</p> <p>7. You must have earned income.</p>	<p>8. Your child must meet the relationship, age, residency, and joint return tests.</p> <p>9. Your qualifying child can't be used by more than one person to claim the EIC.</p> <p>10. You can't be a qualifying child of another person.</p>	<p>11. You must be at least age 25 but under age 65.</p> <p>12. You can't be the dependent of another person.</p> <p>13. You can't be a qualifying child of another person.</p> <p>14. You must have lived in the United States more than half of the year.</p>	<p>15. Your earned income must be less than:</p> <ul style="list-style-type: none"> • \$50,162 (\$55,952 for married filing jointly) if you have three or more qualifying children, • \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children, • \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, or • \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child.

Do I Need This Publication?

Certain people who file Form 1040 or 1040-SR must use Worksheet 1 in this publication, instead of Step 2 in their Form 1040 and 1040-SR instructions, when they are checking whether they can take the EIC. You are one of those people if any of the following statements are true for 2019.

- You are filing Schedule E (Form 1040 or 1040-SR).
- You are reporting income from the rental of personal property not used in a trade or business.

- You are reporting income on Schedule 1 (Form 1040 or 1040-SR) line 8, from Form 8814 (relating to election to report child's interest and dividends).
- You have income or loss from a passive activity.
- You are reporting an amount on Form 1040 or 1040-SR, line 6, that includes an amount from Form 4797.

If none of the statements above apply to you, your tax form instructions may have all the information you need to find out if you can claim the EIC and to figure your EIC. You may not need this publication. But you can read it to find out whether you can take the EIC and to learn more about the EIC.

Do I Have To Have a Child To Qualify for the EIC?

No, you can qualify for the EIC without a qualifying child if you are at least age 25 but under age 65 and your earned income is less than \$15,570 (\$21,370 if married filing jointly). See chapter 3.

How Do I Figure the Amount of EIC?

If you can claim the EIC, you can either have the IRS figure your credit, or you can figure it yourself. To figure it yourself, you can complete a worksheet in the instructions for the form you file. To find out how to have the IRS figure it for you, see chapter 4.

How Can I Quickly Locate Specific Information?

You can use the index to look up specific information. In most cases, index entries will point you to headings, tables, or a worksheet.

Is There Help Online?

Yes. You can use the EITC Assistant at [IRS.gov/EITC](https://www.irs.gov/EITC) to find out if you may be eligible for the credit. The EITC Assistant is available in English and Spanish.

What's New for 2019

Form 1040-SR. Form 1040-SR, U.S. Tax Return for Seniors has been introduced for use for the 2019 year. You can use this form if you are age 65 or over at the end of 2019. The form generally mirrors Form 1040 and for filing and processing purposes anyone who files Form 1040-SR is considered to have filed a Form 1040.

Earned income amount. The maximum amount of income you can earn and still get the credit has increased. You may be able to take the credit if:

- You have three or more qualifying children and you earned less than \$50,162 (\$55,952 if married filing jointly),
- You have two qualifying children and you earned less than \$46,703 (\$52,493 if married filing jointly),
- You have one qualifying child and you earned less than \$41,094 (\$46,884 if married filing jointly), or
- You don't have a qualifying child and you earned less than \$15,570 (\$21,370 if married filing jointly).

Your adjusted gross income also must be less than the amount just listed that applies to you. For details, see Rules 1 and 15.

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain federally declared disasters. The tax benefits provided by this relief include an election to use your 2018 earned income to figure your 2019 earned income credit. See [Election to use prior year earned income](#) for more information.

Investment income amount. The maximum amount of investment income you can have and still get the credit is \$3,600. See [Rule 6—Your Investment Income Must Be \\$3,600 or Less](#).

Medicaid waiver payments. Changes have been made to how Medicaid waiver payments are treated for purposes of the earned income credit. See [Earned Income](#) for more information.

Reminders

Childless EIC. If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.

Increased EIC on certain joint returns. A married person filing a joint return may get more EIC than someone with the same income but a different filing status. As a result, the EIC table has different columns for married persons filing jointly than for everyone else. When you look up your EIC in the EIC Table, be sure to use the correct column for your filing status and the number of children you have.

Earned income credit has no effect on certain welfare benefits. Any refund you receive because of the EIC can't be counted as income when determining whether you or anyone else is eligible for benefits or assistance, or how much you or anyone else can receive, under any federal program or under any state or local program financed in whole or in part with federal funds. These programs include the following.

- Temporary Assistance for Needy Families (TANF).
- Medicaid.
- Supplemental security income (SSI).
- Supplemental Nutrition Assistance Program (food stamps).
- Low-income housing.

In addition, when determining eligibility, the refund can't be counted as a resource for at least 12 months after you receive it. Check with your local benefit coordinator to find out if your refund will affect your benefits.

Don't overlook your state credit. If you can claim the EIC on your federal income tax return, you may be able to take a similar credit on your state or local income tax return. For a list of states that offer a state EIC, go to [IRS.gov/EITC](https://www.irs.gov/EITC).

EIC questioned by IRS. The IRS may ask you to provide documents to prove you are entitled to claim the EIC. We will tell you what documents to send us. These may include: birth certificates, school records, etc. The process of establishing your eligibility will delay your refund.

Spanish version of Publication 596. *Publicación 596SP, Crédito por Ingreso del Trabajo*, is a Spanish translation of Pub. 596. Go to [IRS.gov/Pub596SP](https://www.irs.gov/pub596sp). Or see [Ordering forms and publications](#) or [How To Get Tax Help](#), later, to find out how to order this and other IRS forms and publications.

Photographs of missing children. The Internal Revenue Service is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in this publication on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

Comments and suggestions. We welcome your comments about this publication and your suggestions for future editions.

You can send us comments through [IRS.gov/FormComments](https://www.irs.gov/FormComments). Or you can write to: Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Although we can't respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax forms, instructions, and publications. We can't answer tax questions sent to the above address.

Tax questions. If you have a tax question not answered by this publication or the *How To Get Tax Help* at the end of this publication, go to the IRS Interactive Tax Assistant page at [IRS.gov/help/ITA](https://www.irs.gov/help/ITA) where you can find topics using the search feature or by viewing the categories listed.

Ordering tax forms and publications. Visit [IRS.gov/FormsPubs](https://www.irs.gov/FormsPubs) to download forms and publications. Otherwise, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to order current and prior-year forms and instructions. Your order should arrive within 10 business days.

1.

Rules for Everyone

This chapter discusses Rules 1 through 7. You must meet all seven rules to qualify for the earned income credit. If you don't meet all seven rules, you can't get the credit and you don't need to read the rest of the publication.

If you meet all seven rules in this chapter, then read either chapter 2 or chapter 3 (whichever applies) for more rules you must meet.

Rule 1—Adjusted Gross Income (AGI) Limits

Your adjusted gross income (AGI) must be less than:

- \$50,162 (\$55,952 for married filing jointly) if you have three or more qualifying children,
- \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children,
- \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, or
- \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child.

Adjusted gross income (AGI). AGI is the amount on line 8b Form 1040 or 1040-SR.

If your AGI is equal to or more than the applicable limit listed above, you can't claim the EIC. You don't need to read the rest of this publication.

Example—AGI is more than limit. Your AGI is \$42,550, you are single, and you have one qualifying child. You can't claim the EIC because your AGI isn't less than \$41,094. However, if your filing status was married filing jointly, you might be able to claim the EIC because your AGI is less than \$46,884.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your AGI includes that portion of both your and your spouse's wages that you are required to include in gross income. This is different from the community property rules that apply under *Rule 7*.

Rule 2—You Must Have a Valid Social Security Number (SSN)

To claim the EIC, you (and your spouse, if filing a joint return) must have a valid SSN issued by the Social Security Administration (SSA) by the due date of your 2019 return (including extensions). Any qualifying child listed on Schedule EIC also must have a valid SSN by the due date of your 2019 return (including extensions). (See *Rule 8* if you have a qualifying child.)

If your social security card (or your spouse's, if filing a joint return) says "Not valid for employment" and your SSN was issued so that you (or your spouse) could get a federally funded benefit, you can't get the EIC. An example of a federally funded benefit is Medicaid. If you have a card with the legend "Not valid for employment" and your immigration status has changed so that you are now a U.S. citizen or permanent resident, ask the SSA for a new social security card without the legend.

U.S. citizen. If you were a U.S. citizen when you received your SSN, you have a valid SSN.

Valid for work only with INS authorization or DHS authorization. If your social security card reads “Valid for work only with INS authorization” or “Valid for work only with DHS authorization,” you have a valid SSN, but only if that authorization is still valid.

SSN missing or incorrect. If an SSN for you or your spouse is missing from your tax return or is incorrect, you may not get the EIC.

If an SSN for you or your spouse is missing from your return because either you or your spouse didn't have a valid SSN on or before the due date of your 2019 return (including extensions) and you later get a valid SSN, you can't file an amended return to claim the EIC.

Other taxpayer identification number. You can't get the EIC if, instead of an SSN, you (or your spouse, if filing a joint return) have an individual taxpayer identification number (ITIN). ITINs are issued by the Internal Revenue Service to noncitizens who can't get an SSN.

No SSN. If you don't have a valid SSN on or before the due date of your 2019 return (including extensions), enter “No” on the dotted line next to line 18a (Form 1040 or 1040-SR). You can't claim the EIC on either your original or an amended 2019 return.

Getting an SSN. If you (or your spouse, if filing a joint return) don't have an SSN, you can apply for one by filing Form SS-5 with the SSA. You can get Form SS-5 online at SSA.gov, from your local SSA office, or by calling the SSA at 1-800-772-1213.

Filing deadline approaching and still no SSN. If the filing deadline is approaching and you still don't have an SSN, you can request an automatic 6-month extension of time to file your return. You can get this extension by filing Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. For more information, see the instructions for Form 4868. Instead of filing Form 4868, you can apply for an automatic extension by making an electronic payment by the due date of your return.

Rule 3—Your Filing Status Cannot Be “Married Filing Separately”

If you are married, you usually must file a joint return to claim the EIC. Your filing status can't be “Married filing separately.”

Spouse did not live with you. If you are married and your spouse did not live in your home at any time during

the last 6 months of the year, you may be able to file as head of household, instead of married filing separately. In that case, you may be able to claim the EIC. For detailed information about filing as head of household, see Pub. 501, Dependents, Standard Deduction, and Filing Information.

Rule 4—You Must Be a U.S. Citizen or Resident Alien All Year

If you (or your spouse, if married) were a nonresident alien for any part of the year, you can't claim the earned income credit unless your filing status is married filing jointly. You can use that filing status only if one spouse is a U.S. citizen or resident alien and you choose to treat the nonresident spouse as a U.S. resident. If you make this choice, you and your spouse are taxed on your worldwide income. If you need more information on making this choice, get Pub. 519, U.S. Tax Guide for Aliens. If you (or your spouse, if married) were a nonresident alien for any part of the year and your filing status isn't married filing jointly, enter “No” on the dotted line next to line 18a (Form 1040 or 1040-SR).

Rule 5—You Cannot File Form 2555

You can't claim the earned income credit if you file Form 2555, Foreign Earned Income. You file these forms to exclude income earned in foreign countries from your gross income, or to deduct or exclude a foreign housing amount. U.S. possessions aren't foreign countries. See Pub. 54, Tax Guide for U.S. Citizens and Resident Aliens Abroad, for more detailed information.

Rule 6—Your Investment Income Must Be \$3,600 or Less

You can't claim the earned income credit unless your investment income is \$3,600 or less. If your investment income is more than \$3,600, you can't claim the credit.

Use Worksheet 1 in this chapter to figure your investment income.



Use this worksheet to figure investment income for the earned income credit when you file Form 1040 or 1040-SR.

Interest and Dividends	
1. Enter any amount from Form 1040 or 1040-SR, line 2b	1. _____
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b	2. _____
3. Enter any amount from Form 1040 or 1040-SR, line 3b	3. _____
4. Enter the amount from Schedule 1 (Form 1040 or 1040-SR), line 8, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2 in this chapter to figure the amount to enter on this line.)	4. _____
Capital Gain Net Income	
5. Enter the amount from Form 1040 or 1040-SR, line 6. If the amount on that line is a loss, enter -0-	5. _____
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.)	6. _____
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.)	7. _____
Royalties and Rental Income From Personal Property	
8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040 or 1040-SR), line 8	8. _____
9. Enter any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040 or 1040-SR), line 22	9. _____
10. Subtract the amount on line 9 of this worksheet from the amount on line 8. (If the result is less than zero, enter -0-.)	10. _____
Passive Activities	
11. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40; or an ordinary gain identified as "FPA" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	11. _____
12. Enter the total of any losses from passive activities (such as losses included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40; or an ordinary loss identified as "PAL" on Form 4797, line 10). (See instructions below for lines 11 and 12.)	12. _____
13. Combine the amounts on lines 11 and 12 of this worksheet. (If the result is less than zero, enter -0-.)	13. _____
14. Add the amounts on lines 1, 2, 3, 4, 7, 10, and 13. Enter the total. This is your investment income	14. _____
15. Is the amount on line 14 more than \$3,600 ? <input type="checkbox"/> Yes. You can't take the credit. <input type="checkbox"/> No. Go to <i>Step 3</i> of the Form 1040 and 1040-SR instructions for line 18a to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to <i>Rule 7</i> , next).	
Instructions for lines 11 and 12. In figuring the amount to enter on lines 11 and 12, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any income (or loss) included in your earned income or on line 1, 2, 3, 4, 7, or 10 of this worksheet. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, print "NPA" and the amount of that income (or loss) on the dotted line next to line 26.	



Complete this worksheet only if Form 8814 includes an Alaska Permanent Fund dividend.

Note. Fill out a separate Worksheet 2 for each Form 8814.		
1.	Enter the amount from Form 8814, line 2a	1. _____
2.	Enter the amount from Form 8814, line 2b	2. _____
3.	Subtract line 2 from line 1	3. _____
4.	Enter the amount from Form 8814, line 1a	4. _____
5.	Add lines 3 and 4	5. _____
6.	Enter the amount of the child's Alaska Permanent Fund dividend	6. _____
7.	Divide line 6 by line 5. Enter the result as a decimal (rounded to at least three places)	7. _____
8.	Enter the amount from Form 8814, line 12	8. _____
9.	Multiply line 7 by line 8	9. _____
10.	Subtract line 9 from line 8. Enter the result on line 4 of Worksheet 1	10. _____
<i>(If filing more than one Form 8814, enter on line 4 of Worksheet 1 the total of the amounts on line 10 of all Worksheets 2.)</i>		

Example—Completing Worksheet 2. Your 10-year-old child has taxable interest income of \$400, an Alaska Permanent Fund dividend of \$1,000, and ordinary dividends of \$1,100, of which \$500 are qualified dividends. You choose to report this income on your return. You enter \$400 on line 1a of Form 8814, \$2,100 (\$1,000 + \$1,100) on line 2a, and \$500 on line 2b. After completing lines 4 through 11, you enter \$240 on line 12 of Form 8814 and line 8 of Schedule 1 (Form 1040 or 1040-SR). On Worksheet 2, you enter \$2,100 on line 1, \$500 on line 2, \$1,600 on line 3, \$400 on line 4, \$2,000 on line 5, \$1,000 on line 6, 0.500 on line 7, \$240 on line 8, \$120 on line 9, and \$120 on line 10. You then enter \$120 on line 4 of Worksheet 1.

earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income, as explained later in this chapter.

2. Net earnings from self-employment.
3. Gross income received as a statutory employee.

Rule 7—You Must Have Earned Income

This credit is called the “earned income” credit because, to qualify, you must work and have earned income. If you are married and file a joint return, you meet this rule if at least one spouse works and has earned income. If you are an employee, earned income includes all the taxable income you get from your employer.

Rule 15 has information that will help you figure the amount of your earned income. If you are self-employed or a statutory employee, you will figure your earned income on EIC Worksheet B in the Form 1040 and 1040-SR instructions.

Earned Income

Earned income includes all of the following types of income.

1. Wages, salaries, tips, and other taxable employee pay. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't

Wages, salaries, and tips. Wages, salaries, and tips you receive for working are reported to you on Form W-2, in box 1. You should report these on Form 1040 or 1040-SR, line 1.

Nontaxable combat pay election. You can elect to include your nontaxable combat pay in earned income for the earned income credit. The amount of your nontaxable combat pay should be shown on your Form W-2, in box 12, with code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. For details, see [Nontaxable combat pay](#) in chapter 4.

Net earnings from self-employment. You may have net earnings from self-employment if:

- You own your own business, or
- You are a minister or member of a religious order.

Minister's housing. The rental value of a home or a housing allowance provided to a minister as part of the minister's pay generally isn't subject to income tax but is included in net earnings from self-employment. For that reason, it is included in earned income for the EIC (except in the cases described in [Approved Form 4361 or Form 4029](#) below).

Statutory employee. You are a statutory employee if you receive a Form W-2 on which the “Statutory employee” box (box 13) is checked. You report your income and expenses as a statutory employee on Schedule C (Form 1040 and 1040-SR).

Strike benefits. Strike benefits paid by a union to its members are earned income.

Approved Form 4361 or Form 4029

This section is for persons who have an approved:

- Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, or
- Form 4029, Application for Exemption From Social Security and Medicare Taxes and Waiver of Benefits.

Each approved form exempts certain income from social security taxes. Each form is discussed here in terms of what is or isn't earned income for the EIC.

Form 4361. Whether or not you have an approved Form 4361, amounts you received for performing ministerial duties as an employee count as earned income. This includes wages, salaries, tips, and other taxable employee compensation.

If you have an approved Form 4361, a nontaxable housing allowance or the nontaxable rental value of a home isn't earned income. Also, amounts you received for performing ministerial duties, but not as an employee, don't count as earned income. Examples include fees for performing marriages and honoraria for delivering speeches.

Form 4029. Whether or not you have an approved Form 4029, all wages, salaries, tips, and other taxable employee compensation count as earned income. However, amounts you received as a self-employed individual don't count as earned income. Also, in figuring earned income, don't subtract losses on Schedule C or F from wages on line 1 of Form 1040 and 1040-SR.

Disability Benefits

If you retired on disability, taxable benefits you receive under your employer's disability retirement plan are considered earned income until you reach minimum retirement age. Minimum retirement age generally is the earliest age at which you could have received a pension or annuity if you weren't disabled. You must report your taxable disability payments on line 1 of Form 1040 and 1040-SR until you reach minimum retirement age.

Beginning on the day after you reach minimum retirement age, payments you receive are taxable as a pension and aren't considered earned income. Report taxable pension payments on Form 1040 or 1040-SR, lines 4c and 4d.

Disability insurance payments. Payments you received from a disability insurance policy that you paid the premiums for aren't earned income. It doesn't matter whether you have reached minimum retirement age. If this policy is through your employer, the amount may be shown in box 12 of your Form W-2 with code J.

Income That Is Not Earned Income

Examples of items that aren't earned income include interest and dividends, pensions and annuities, social security

and railroad retirement benefits (including disability benefits), alimony and child support, welfare benefits, workers' compensation benefits, unemployment compensation (insurance), nontaxable foster care payments, and veterans' benefits, including VA rehabilitation payments. Don't include any of these items in your earned income.

Earnings while an inmate. Amounts received for work performed while an inmate in a penal institution aren't earned income when figuring the earned income credit. This includes amounts for work performed while in a work release program or while in a halfway house.

Workfare payments. Nontaxable workfare payments aren't earned income for the EIC. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (1) work experience activities (including remodeling or repairing public housing) if sufficient private sector employment isn't available, or (2) community service program activities.

Community property. If you are married, but qualify to file as head of household under special rules for married taxpayers living apart (see *Rule 3*), and live in a state that has community property laws, your earned income for the EIC doesn't include any amount earned by your spouse that is treated as belonging to you under those laws. That amount isn't earned income for the EIC, even though you must include it in your gross income on your income tax return. Your earned income includes the entire amount you earned, even if part of it is treated as belonging to your spouse under your state's community property laws.

Nevada, Washington, and California domestic partners. If you are a registered domestic partner in Nevada, Washington, or California, the same rules apply. Your earned income for the EIC doesn't include any amount earned by your partner. Your earned income includes the entire amount you earned. For details, see Pub. 555.

Conservation Reserve Program (CRP) payments. If you were receiving social security retirement benefits or social security disability benefits at the time you received any CRP payments, your CRP payments aren't earned income for the EIC.

Nontaxable military pay. Nontaxable pay for members of the Armed Forces isn't considered earned income for the EIC. Examples of nontaxable military pay are combat pay, the Basic Allowance for Housing (BAH), and the Basic Allowance for Subsistence (BAS). See Pub. 3, Armed Forces' Tax Guide, for more information.



Combat pay. You can elect to include your nontaxable combat pay in earned income for the EIC. See Nontaxable combat pay in chapter 4.

2.

Rules If You Have a Qualifying Child

If you have met all the rules in chapter 1, use this chapter to see if you have a qualifying child. This chapter discusses Rules 8 through 10. You must meet all three of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit with a qualifying child.

When you file Form 1040 or 1040-SR, you must attach Schedule EIC to your return to claim the EIC with a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

No qualifying child. If you don't meet *Rule 8*, you don't have a qualifying child. Read chapter 3 to find out if you can get the earned income credit without a qualifying child.

TIP *If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

Rule 8—Your Child Must Meet the Relationship, Age, Residency, and Joint Return Tests

Your child is a qualifying child if your child meets four tests. The four tests are:

1. Relationship,
2. Age,
3. Residency, and
4. Joint return.

The four tests are illustrated in Figure A. The paragraphs that follow contain more information about each test.

Relationship Test

To be your qualifying child, a child must be your:

- Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild); or

- Brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them (for example, your niece or nephew).

The following definitions clarify the relationship test.

Adopted child. An adopted child is always treated as your own child. The term “adopted child” includes a child who was lawfully placed with you for legal adoption.

Foster child. For the EIC, a person is your foster child if the child is placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction. An authorized placement agency includes:

- A state or local government agency,
- A tax-exempt organization licensed by a state, and
- An Indian tribal government or an organization authorized by an Indian tribal government to place Indian children.

Example. Debbie, who is 12 years old, was placed in your care 2 years ago by an authorized agency responsible for placing children in foster homes. Debbie is your foster child.

Age Test

Your child must be:

1. Under age 19 at the end of 2019 and younger than you (or your spouse, if filing jointly);
2. Under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly); or
3. Permanently and totally disabled at any time during 2019, regardless of age.

The following examples and definitions clarify the age test.

Example 1—Child not under age 19. Your son turned 19 on December 10. Unless he was permanently and totally disabled or a student, he isn't a qualifying child because, at the end of the year, he wasn't **under** age 19.

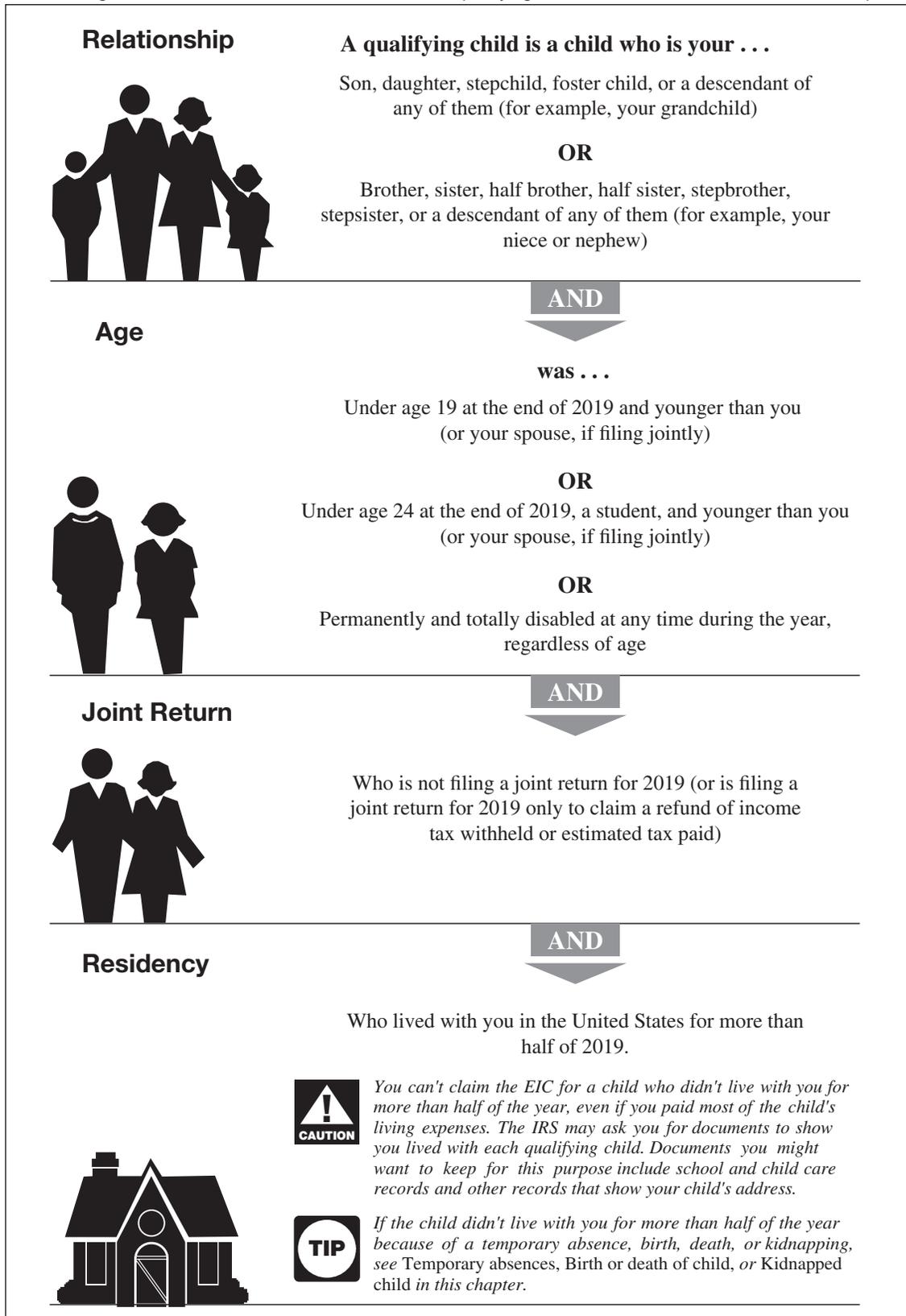
Example 2—Child not younger than you or your spouse. Your 23-year-old brother, who is a full-time student and unmarried, lives with you and your spouse. He isn't disabled. Both you and your spouse are 21 years old, and you file a joint return. Your brother isn't your qualifying child because he isn't younger than you or your spouse.

Example 3—Child younger than your spouse but not younger than you. The facts are the same as in *Example 2* except that your spouse is 25 years old. Because your brother is younger than your spouse, he is your qualifying child, even though he isn't younger than you.

Student defined. To qualify as a student, your child must be, during some part of each of any 5 calendar months during the calendar year:

Figure A. Tests for Qualifying Child

Caution: Figure A is an overview of the tests to claim a qualifying child. For details, see the rest of this chapter.



1. A full-time student at a school that has a regular teaching staff, course of study, and regular student body at the school; or
2. A student taking a full-time, on-farm training course given by a school described in (1), or a state, county, or local government.

The 5 calendar months need not be consecutive.

A full-time student is a student who is enrolled for the number of hours or courses the school considers to be full-time attendance.

School defined. A school can be an elementary school, junior or senior high school, college, university, or technical, trade, or mechanical school. However, on-the-job training courses, correspondence schools, and schools offering courses only through the Internet don't count as schools for the EIC.

Vocational high school students. Students who work in co-op jobs in private industry as a part of a school's regular course of classroom and practical training are considered full-time students.

Permanently and totally disabled. Your child is permanently and totally disabled if both of the following apply.

1. He or she can't engage in any substantial gainful activity because of a physical or mental condition.
2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Substantial gainful activity. Substantial gainful activity means performing significant duties over a reasonable period of time while working for pay or profit, or in work generally done for pay or profit. Full-time work (or part-time work done at an employer's convenience) in a competitive work situation for at least the minimum wage shows that the child can engage in substantial gainful activity.

Substantial gainful activity isn't work done to take care of yourself or your home. It isn't unpaid work on hobbies, institutional therapy or training, school attendance, clubs, social programs, and similar activities. However, doing this kind of work may show that the child is able to engage in substantial gainful activity.

The fact that the child hasn't worked for some time doesn't, by itself, prove the child can't engage in substantial gainful activity.

For examples of substantial gainful activity, see Pub. 524.

Residency Test

Your child must have lived with you in the United States for more than half of 2019.



You can't claim the EIC for a child who didn't live with you for more than half of the year, even if you paid most of the child's living expenses. The IRS may ask you for documents to show you lived with each qualifying child. Documents you might want to keep for this purpose include school and child care records and other records that show your child's address.

The following paragraphs clarify the residency test.

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. For example, if your child lived with you for more than half the year in one or more homeless shelters, your child meets the residency test.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty are considered to live in the United States during that duty period for purposes of the EIC.

Extended active duty. Extended active duty means you are called or ordered to duty for an indefinite period or for a period of more than 90 days. Once you begin serving your extended active duty, you are still considered to have been on extended active duty even if you don't serve more than 90 days.

Birth or death of child. A child who was born or died in 2019 is treated as having lived with you for more than half of 2019 if your home was the child's home for more than half the time he or she was alive in 2019.

Temporary absences. Count time that you or your child is away from home on a temporary absence due to a special circumstance as time the child lived with you. Examples of a special circumstance include illness, school attendance, business, vacation, military service, and detention in a juvenile facility.

Kidnapped child. A kidnapped child is treated as living with you for more than half of the year if the child lived with you for more than half the part of the year before the date of the kidnapping or following the date of the child's return. The child must be presumed by law enforcement authorities to have been kidnapped by someone who isn't a member of your family or the child's family. This treatment applies for all years until the child is returned. However, the last year this treatment can apply is the earlier of:

1. The year there is a determination that the child is dead, or
2. The year the child would have reached age 18.

If your qualifying child has been kidnapped and meets these requirements, enter "KC," instead of a number, on line 6 of Schedule EIC.

Joint Return Test

To meet this test, the child can't file a joint return for the year.

Exception. An exception to the joint return test applies if your child and his or her spouse file a joint return only to claim a refund of income tax withheld or estimated tax paid.

Example 1—Child files joint return. You supported your 18-year-old daughter, and she lived with you all year while her husband was in the Armed Forces. He earned \$25,000 for the year. The couple files a joint return. Because your daughter and her husband file a joint return, she isn't your qualifying child.

Example 2—Child files joint return to get refund of tax withheld. Your 18-year-old son and his 17-year-old wife had \$800 of wages from part-time jobs and no other income. They don't have a child. Neither is required to file a tax return. Taxes were taken out of their pay, so they file a joint return only to get a refund of the withheld taxes. The exception to the joint return test applies, so your son may be your qualifying child if all the other tests are met.

Example 3—Child files joint return to claim American opportunity credit. The facts are the same as in *Example 2* except no taxes were taken out of your son's pay. He and his wife aren't required to file a tax return, but they file a joint return to claim an American opportunity credit of \$124 and get a refund of that amount. Because claiming the American opportunity credit is their reason for filing the return, they aren't filing it only to claim a refund of income tax withheld or estimated tax paid. The exception to the joint return test doesn't apply, so your son isn't your qualifying child.

Married child. Even if your child doesn't file a joint return, if your child was married at the end of the year, he or she can't be your qualifying child unless:

1. You can claim the child as a dependent, or
2. The reason you can't claim the child as a dependent is that you let the child's other parent claim the child as a dependent under the [Special rule for divorced or separated parents \(or parents who live apart\)](#) described later.



Social security number. Your qualifying child must have a valid social security number (SSN) on or before the due date of your 2019 return (including extensions), unless the child was born and died in 2019 and you attach to your return a copy of the child's birth certificate, death certificate, or hospital records showing a live birth. You can't claim the EIC on the basis of a qualifying child if:

1. The qualifying child's SSN is missing from your tax return or is incorrect,

2. The qualifying child's social security card says "Not valid for employment" and was issued for use in getting a federally funded benefit, or
3. Instead of an SSN, the qualifying child has:
 - a. An individual taxpayer identification number (ITIN), which is issued to a noncitizen who can't get an SSN, or
 - b. An adoption taxpayer identification number (ATIN), issued to adopting parents who can't get an SSN for the child being adopted until the adoption is final.

If you have more than one qualifying child and only one has a valid SSN, you can use only that child to claim the EIC. For more information about SSNs, see Rule 2.

Rule 9—Your Qualifying Child Cannot Be Used by More Than One Person To Claim the EIC

Sometimes a child meets the tests to be a qualifying child of more than one person. However, only one of these persons can actually treat the child as a qualifying child. Only that person can use the child as a qualifying child to take all of the following tax benefits (provided the person is eligible for each benefit).

1. The child tax credit, credit for other dependents, and additional child tax credit.
2. Head of household filing status.
3. The credit for child and dependent care expenses.
4. The exclusion for dependent care benefits.
5. The EIC.

The other person can't take any of these benefits based on this qualifying child. In other words, you and the other person can't agree to divide these tax benefits between you. The other person can't take any of these tax benefits unless he or she has a different qualifying child.

The tiebreaker rules, which follow, explain who, if any-one, can claim the EIC when more than one person has the same qualifying child. However, the tiebreaker rules don't apply if the other person is your spouse and you file a joint return.

Tiebreaker rules. To determine which person can treat the child as a qualifying child to claim the six tax benefits just listed, the following tiebreaker rules apply.

- If only one of the persons is the child's parent, the child is treated as the qualifying child of the parent.
- If the parents file a joint return together and can claim the child as a qualifying child, the child is treated as the qualifying child of the parents.

- If the parents don't file a joint return together but both parents claim the child as a qualifying child, the IRS will treat the child as the qualifying child of the parent with whom the child lived for the longer period of time during the year. If the child lived with each parent for the same amount of time, the IRS will treat the child as the qualifying child of the parent who had the higher adjusted gross income (AGI) for the year.
- If no parent can claim the child as a qualifying child, the child is treated as the qualifying child of the person who had the highest AGI for the year.
- If a parent can claim the child as a qualifying child but no parent does so claim the child, the child is treated as the qualifying child of the person who had the highest AGI for the year, but only if that person's AGI is higher than the highest AGI of any of the child's parents who can claim the child.



TIP *If your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, you may be able to take the EIC using the rules in chapter 3 for taxpayers who don't have a qualifying child.*

Subject to these tiebreaker rules, you and the other person may be able to choose which of you claims the child as a qualifying child. See *Examples 1 through 12*.

If you can't claim the EIC because your qualifying child is treated under the tiebreaker rules as the qualifying child of another person for 2019, you may be able to take the EIC using a different qualifying child, or take the EIC using the rules in chapter 3 for people who don't have a qualifying child.

If the other person cannot claim the EIC. If you and someone else have the same qualifying child but the other person can't claim the EIC because he or she isn't eligible or his or her earned income or AGI is too high, you may be able to treat the child as a qualifying child. See *Examples 6 and 7*. But you can't treat the child as a qualifying child to claim the EIC if the other person uses the child to claim any of the other five tax benefits listed earlier in this chapter.

Examples. The following examples may help you in determining whether you can claim the EIC when you and someone else have the same qualifying child.

Example 1—Child lived with parent and grandparent. You and your 2-year-old son Jimmy lived with your mother all year. You are 25 years old, unmarried, and your AGI is \$9,000. Your only income was \$9,000 from a part-time job. Your mother's only income was \$20,000 from her job, and her AGI is \$20,000. Jimmy's father did not live with you or Jimmy. The special rule explained later for divorced or separated parents (or parents who live apart) doesn't apply. Jimmy is a qualifying child of both you and your mother because he meets the relationship, age, residency, and joint return tests for both you and your mother. However, only one of you can treat him as a qualifying child to claim the EIC (and the other tax benefits listed earlier in this chapter for which that person qualifies).

He isn't a qualifying child of anyone else, including his father. If you don't claim Jimmy as a qualifying child for the EIC or any of the other tax benefits listed earlier, your mother can treat him as a qualifying child to claim the EIC (and any of the other tax benefits listed earlier for which she qualifies).

Example 2—Parent has higher AGI than grandparent. The facts are the same as in *Example 1* except your AGI is \$25,000. Because your mother's AGI isn't higher than yours, she can't claim Jimmy as a qualifying child. Only you can claim him.

Example 3—Two persons claim same child. The facts are the same as in *Example 1* except that you and your mother both claim Jimmy as a qualifying child. In this case, you as the child's parent will be the only one allowed to claim Jimmy as a qualifying child for the EIC and the other tax benefits listed earlier for which you qualify. The IRS will disallow your mother's claim to the EIC and any of the other tax benefits listed earlier based on Jimmy. Your mother can't take the EIC for a taxpayer without a qualifying child because her AGI is more than \$15,570.

Example 4—Qualifying children split between two persons. The facts are the same as in *Example 1* except that you also have two other young children who are qualifying children of both you and your mother. Only one of you can claim each child. However, if your mother's AGI is higher than yours, you can allow your mother to claim one or more of the children. For example, if you claim one child, your mother can claim the other two.

Example 5—Taxpayer who is a qualifying child. The facts are the same as in *Example 1* except that you are only 18 years old. This means you are a qualifying child of your mother. Because of *Rule 10*, discussed next, you can't claim the EIC and can't claim your son as a qualifying child. Only your mother may be able to treat Jimmy as a qualifying child to claim the EIC. If your mother meets all the other requirements for claiming the EIC and you don't claim Jimmy as a qualifying child for any of the other tax benefits listed earlier, your mother can claim both you and Jimmy as qualifying children for the EIC.

Example 6—Grandparent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that your mother earned \$50,000 from her job. Because your mother's earned income is too high for her to claim the EIC, only you can claim the EIC using your son.

Example 7—Parent with too much earned income to claim EIC. The facts are the same as in *Example 1* except that you earned \$50,000 from your job and your AGI is \$50,500. Your earned income is too high for you to claim the EIC. But your mother can't claim the EIC either, because her AGI isn't higher than yours.

Example 8—Separated parents. You, your husband, and your 10-year-old son Joey lived together until August 1, 2019, when your husband moved out of the household. In August and September, Joey lived with you.

For the rest of the year, Joey lived with your husband, who is Joey's father. Joey is a qualifying child of both you and your husband because he lived with each of you for more than half the year and because he met the relationship, age, and joint return tests for both of you. At the end of the year, you and your husband still weren't divorced, legally separated, or separated under a written separation agreement, so the [Special rule for divorced or separated parents \(or parents who live apart\)](#) doesn't apply.

You and your husband will file separate returns. Your husband agrees to let you treat Joey as a qualifying child. This means, if your husband doesn't claim Joey as a qualifying child for any of the tax benefits listed earlier, you can claim him as a qualifying child for any tax benefit listed earlier for which you qualify. However, your filing status is married filing separately, so you can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 9—Separated parents claim same child.

The facts are the same as in *Example 8* except that you and your husband both claim Joey as a qualifying child. In this case, only your husband will be allowed to treat Joey as a qualifying child. This is because, during 2019, the boy lived with him longer than with you. You can't claim the EIC (either with or without a qualifying child) because your filing status is married filing separately. However, your husband's filing status is also married filing separately, so he can't claim the EIC or the credit for child and dependent care expenses. See *Rule 3*.

Example 10—Unmarried parents. You, your 5-year-old son, and your son's father lived together all year. You and your son's father aren't married. Your son is a qualifying child of both you and his father because he meets the relationship, age, residency, and joint return tests for both you and his father. Your earned income and AGI are \$12,000, and your son's father's earned income and AGI are \$14,000. Neither of you had any other income. Your son's father agrees to let you treat the child as a qualifying child. This means if your son's father doesn't claim your son as a qualifying child for the EIC or any of the other tax benefits listed earlier, you can claim him as a qualifying child for the EIC and any of the other tax benefits listed earlier for which you qualify.

Example 11—Unmarried parents claim same child.

The facts are the same as in *Example 10* except that you and your son's father both claim your son as a qualifying child. In this case, only your son's father will be allowed to treat your son as a qualifying child. This is because his AGI, \$14,000, is more than your AGI, \$12,000. You can claim the EIC without a qualifying child.

Example 12—Child did not live with a parent. You and your 7-year-old niece, your sister's child, lived with your mother all year. You are 25 years old, and your AGI is \$9,300. Your only income was from a part-time job. Your mother's AGI is \$15,000. Her only income was from her job. Your niece's parents file jointly, have an AGI of less than \$9,000, and don't live with you or their child. Your niece is a qualifying child of both you and your mother because she meets the relationship, age,

residency, and joint return tests for both you and your mother. However, only your mother can treat her as a qualifying child. This is because your mother's AGI, \$15,000, is more than your AGI, \$9,300.

Special rule for divorced or separated parents (or parents who live apart). A child will be treated as the qualifying child of his or her noncustodial parent (for purposes of claiming the child tax credit, but not for the EIC) if all of the following statements are true.

1. The parents:
 - a. Are divorced or legally separated under a decree of divorce or separate maintenance,
 - b. Are separated under a written separation agreement, or
 - c. Lived apart at all time during the last 6 months of 2019, whether or not they are or were married.
2. The child received over half of his or her support for the year from the parents.
3. The child is in the custody of one or both parents for more than half of 2019.
4. Either of the following statements is true.
 - a. The custodial parent signs Form 8332 or a substantially similar statement that he or she will not claim the child as a dependent for the year, and the noncustodial parent attaches the form or statement to his or her return. If the divorce decree or separation agreement went into effect after 1984 and before 2009, the noncustodial parent may be able to attach certain pages from the decree or agreement instead of Form 8332.
 - b. A pre-1985 decree of divorce or separate maintenance or written separation agreement that applies to 2019 provides that the noncustodial parent can claim the child as a dependent, and the noncustodial parent provides at least \$600 for support of the child during 2019.

For details, see Pub. 501. If a child is treated as the qualifying child of the noncustodial parent under this special rule for children of divorced or separated parents (or parents who live apart), only the noncustodial parent can claim the child tax credit or the credit for other dependents for the child. However, only the custodial parent, if eligible, or another eligible taxpayer can claim the child as a qualifying child for the EIC. For details and examples, see *Applying the tiebreaker rules to divorced or separated parents (or parents who live apart)* in Pub. 501.

Rule 10—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (such as your parent, guardian, or foster parent) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Example. You and your daughter lived with your mother all year. You are 22 years old, unmarried, and attended a trade school full time. You had a part-time job and earned \$5,700. You had no other income. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother. She can claim the EIC if she meets all the other requirements. Because you are your mother's qualifying child, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you met the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. The facts are the same as in the last example except your mother had no gross income, isn't required to file a 2019 tax return, and doesn't file a 2019 tax return. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your mother had wages of \$1,500 and had income tax withheld from her wages. She files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your mother's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your mother claimed the EIC on her return. Since she filed the return to get the EIC, she isn't filing it only to get a refund of income tax withheld. As a result, you are your mother's qualifying child. You can't claim the EIC.

3.

Rules If You Do Not Have a Qualifying Child

Use this chapter if you don't have a qualifying child and have met all the rules in chapter 1. This chapter discusses *Rules 11* through *14*. You must meet all four of those rules, in addition to the rules in chapters 1 and 4, to qualify for the earned income credit without a qualifying child. If you meet all the rules in chapter 1 and this chapter, read chapter 4 to find out what to do next.

If you have a qualifying child. If you meet *Rule 8*, you have a qualifying child. If you meet *Rule 8* and don't claim the EIC with a qualifying child, you can claim the EIC without a qualifying child.

TIP *If your child meets the tests to be your qualifying child, but also meets the tests to be the qualifying child of another person, only one of you can actually treat the child as a qualifying child to claim the EIC. If the other person can claim the child under the tiebreaker rules you can't claim the EIC as a taxpayer with a qualifying child unless you have another qualifying child. However, you may be able to claim the EIC without a qualifying child.*

Rule 11—You Must Be at Least Age 25 but Under Age 65

You must be at least age 25 but under age 65 at the end of 2019. If you are married filing a joint return, either you or your spouse must be at least age 25 but under age 65 at the end of 2019. It doesn't matter which spouse meets the age test, as long as one of the spouses does.

You meet the age test if you were born after December 31, 1954, and before January 2, 1995. If you are married filing a joint return, you meet the age test if either you or your spouse was born after December 31, 1954, and before January 2, 1995.

If neither you nor your spouse meets the age test, you can't claim the EIC. Enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Example 1. You are age 28 and unmarried. You meet the age test.

Example 2—Spouse meets age test. You are married and filing a joint return. You are age 23 and your spouse is age 27. You meet the age test because your spouse is at least age 25 but under age 65.

Death of spouse. If you are filing a joint return with your spouse who died in 2019, you meet the age test if your spouse was at least age 25 but under age 65 at the time of death.

Your spouse is considered to reach age 25 on the day before his or her 25th birthday. However, the rule for reaching age 65 is different; your spouse reaches age 65 on his or her 65th birthday.

Even if your spouse was born before January 2, 1995, he or she isn't considered at least age 25 at the end of 2019 unless he or she was at least age 25 at the time of death.

Example 1. You are married and filing a joint return with your spouse who died in August 2019. You are age 67. Your spouse would have become age 65 in November 2019. Because your spouse was under age 65 when she died, you meet the age test.

Example 2. Your spouse was born on February 14, 1994, and died on February 13, 2019. Your spouse is considered age 25 at the time of death. However, if your spouse died on February 12, 2019, your spouse isn't considered age 25 at the time of death and isn't at least age 25 at the end of 2019.

Death of taxpayer. A taxpayer who died in 2019 meets the age test if the taxpayer was at least age 25 but under age 65 at the time of death.

A taxpayer is considered to reach age 25 on the day before his or her 25th birthday. However, the rule for reaching age 65 is different; a taxpayer reaches age 65 on his or her 65th birthday.

Even if the taxpayer was born before January 2, 1995, he or she isn't considered at least age 25 at the end of 2019 unless he or she was at least age 25 at the time of death.

Rule 12—You Cannot Be the Dependent of Another Person

If you **aren't** filing a joint return, you meet this rule if you did **not** check the box under your name that says "Someone can claim you as a dependent."

If you **are** filing a joint return, you meet this rule if you did **not** check either box that says "Someone can claim you as a dependent" or "Someone can claim your spouse as a dependent."

If you aren't sure whether someone else can claim you as a dependent, get Pub. 501 and read the rules for claiming a dependent.

If someone else can claim you as a dependent on his or her return, but doesn't, you still can't claim the credit.

Example 1. In 2019, you were age 25, single, and living at home with your parents. You worked and weren't a student. You earned \$7,500. Your parents can't claim you as a dependent. When you file your return, you do not check the "Someone can claim you as a dependent" checkbox. You meet this rule. You can claim the EIC if you meet all the other requirements.

Example 2. The facts are the same as in *Example 1*, except that you earned \$2,000. Your parents can claim you as a dependent but decide not to. You don't meet this rule. You can't claim the credit because your parents could have claimed you as a dependent.

Joint returns. You generally can't be claimed as a dependent by another person if you are married and file a joint return.

However, another person may be able to claim you as a dependent if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be claimed as a dependent by another person if you claim the EIC on your joint return.

Example 1—Return filed to get refund of tax withheld. You are 26 years old. You and your wife live with your parents and had \$800 of wages from part-time jobs and no other income. Neither you nor your wife is required to file a tax return. You don't have a child. Taxes were taken out of your pay so you file a joint return only to get a refund of the withheld taxes. Your parents aren't disqualified from claiming you as a dependent just because you filed a joint return.

Example 2—Return filed to get EIC. The facts are the same as in *Example 1* except no taxes were taken out of your pay. Also, you and your wife aren't required to file a tax return, but you file a joint return to claim an EIC of

\$63 and get a refund of that amount. Because claiming the EIC is your reason for filing the return, you aren't filing it only to claim a refund of income tax withheld or estimated tax paid. Your parents can't claim you or your wife as a dependent.

Rule 13—You Cannot Be a Qualifying Child of Another Taxpayer

You are a qualifying child of another taxpayer (your parent, guardian, foster parent, etc.) if all of the following statements are true.

1. You are that person's son, daughter, stepchild, foster child, or a descendant of any of them. Or, you are that person's brother, sister, half brother, half sister, stepbrother, stepsister, or a descendant of any of them.
2. You were:
 - a. Under age 19 at the end of the year and younger than that person (or that person's spouse, if the person files jointly);
 - b. Under age 24 at the end of the year, a student, and younger than that person (or that person's spouse, if the person files jointly); or
 - c. Permanently and totally disabled, regardless of age.
3. You lived with that person in the United States for more than half of the year.
4. You aren't filing a joint return for the year (or are filing a joint return only to claim a refund of withheld income tax or estimated tax paid).

For more details about the tests to be a qualifying child, see *Rule 8*.

If you are a qualifying child of another taxpayer, you can't claim the EIC. This is true even if the person for whom you are a qualifying child doesn't claim the EIC or meet all of the rules to claim the EIC. Enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

Example. You lived with your mother all year. You are age 26, unmarried, and permanently and totally disabled. Your only income was from a community center where you went three days a week to answer telephones. You earned \$5,000 for the year and provided more than half of your own support. Because you meet the relationship, age, residency, and joint return tests, you are a qualifying child of your mother for the EIC. She can claim the EIC if she meets all the other requirements. Because you are a qualifying child of your mother, you can't claim the EIC. This is so even if your mother can't or doesn't claim the EIC.

Joint returns. You generally can't be a qualifying child of another taxpayer if you are married and file a joint return.

However, you may be a qualifying child of another taxpayer if you and your spouse file a joint return merely to claim a refund of income tax withheld or estimated tax paid. But neither you nor your spouse can be a qualifying child of another taxpayer if you claim the EIC on your joint return.

Child of person not required to file a return. You aren't the qualifying child of another taxpayer (and so may qualify to claim the EIC) if the person for whom you meet the relationship, age, residency, and joint return tests isn't required to file an income tax return and either:

- Doesn't file an income tax return, or
- Files a return only to get a refund of income tax withheld or estimated tax paid.

Example 1—Return not required. You lived all year with your father. You are 27 years old, unmarried, permanently and totally disabled, and earned \$13,000. You have no other income, no children, and provided more than half of your own support. Your father had no gross income, isn't required to file a 2019 tax return, and doesn't file a 2019 tax return. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 2—Return filed to get refund of tax withheld. The facts are the same as in *Example 1* except your father had wages of \$1,500 and had income tax withheld from his wages. He files a return only to get a refund of the income tax withheld and doesn't claim the EIC or any other tax credits or deductions. As a result, you aren't your father's qualifying child. You can claim the EIC if you meet all the other requirements to do so.

Example 3—Return filed to get EIC. The facts are the same as in *Example 2* except your father claimed the EIC on his return. Since he filed the return to get the EIC, he isn't filing it only to get a refund of income tax withheld. As a result, you are your father's qualifying child. You can't claim the EIC.

Rule 14—You Must Have Lived in the United States More Than Half of the Year

Your home (and your spouse's, if filing a joint return) must have been in the United States for more than half the year.

If it wasn't, enter "No" on the dotted line next to line 18a (Form 1040 or 1040-SR).

United States. This means the 50 states and the District of Columbia. It doesn't include Puerto Rico or U.S. possessions such as Guam.

Homeless shelter. Your home can be any location where you regularly live. You don't need a traditional home. If you lived in one or more homeless shelters in the United States for more than half the year, you meet this rule.

Military personnel stationed outside the United States. U.S. military personnel stationed outside the United States on extended active duty (defined in chapter 2) are considered to live in the United States during that duty period for purposes of the EIC.

4.

Figuring and Claiming the EIC

You must meet one more rule to claim the EIC.

You need to know the amount of your earned income to see if you meet the rule in this chapter. You also need to know that amount to figure your EIC.

Rule 15—Earned Income Limits

Your earned income must be less than:

- \$50,162 (\$55,952 for married filing jointly) if you have three or more qualifying children,
- \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children,
- \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, or
- \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child.

Earned Income

Earned income generally means wages, salaries, tips, other taxable employee pay, and net earnings from self-employment. Employee pay is earned income only if it is taxable. Nontaxable employee pay, such as certain dependent care benefits and adoption benefits, isn't earned income. But there is an exception for nontaxable combat pay, which you can choose to include in earned income. Earned income is explained in detail in *Rule 7* in chapter 1.

Election to use prior year earned income. You may be able to use your 2018 earned income to figure your 2019 earned income credit (EIC) if:

1. Your 2018 earned income was greater than your 2019 earned income.
2. Your main home or the main home of your spouse if filing jointly was located in one of the federally declared disaster zones (or the disaster area outside of the disaster zone if you, and your spouse if filing jointly, were displaced from the main home due to the disaster) during any portion of that disaster's incident period.

To make this election, enter "PYEI" and the amount of your 2018 earned income in the space next to Form 1040 or 1040-SR, line 18a.

Disaster area. Any area where a major disaster was declared after 2017 by the President under section 401 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, except the California wildfire disaster area defined in the Bipartisan Budget Act of 2018.

Disaster zone. The portion of any disaster area which is determined by the President to warrant individual or individual and public assistance from the federal government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

Incident period. The period specified by the Federal Emergency Management Agency (FEMA) as the period during which the disaster occurred, but not including any dates before 2018 or after January 19, 2020.

Joint returns. If you file a joint return, you qualify to make this election even if only one spouse meets the requirements. If you make the election, your 2018 earned income is the sum of your 2018 earned income and your spouse's 2018 earned income.

Figuring earned income. If you are self-employed, a statutory employee, or a member of the clergy or a church employee who files Schedule SE (Form 1040 or 1040-SR), you will figure your earned income when you fill out Part 4 of EIC Worksheet B in the Form 1040 and 1040-SR instructions.

Otherwise, figure your earned income by using the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a.

When using one of those worksheets to figure your earned income, you will start with the amount on Form 1040 or 1040-SR, line 1. You will then reduce that amount by any amount included on that line and described in the following list.

- **Scholarship or fellowship grants not reported on a Form W-2.** A scholarship or fellowship grant that wasn't reported to you on a Form W-2 isn't considered earned income for the earned income credit.
- **Inmate's income.** Amounts received for work performed while an inmate in a penal institution aren't earned income for the earned income credit. This includes amounts received for work performed while in a work release program or while in a halfway house. If you received any amount for work done while an inmate in a penal institution and that amount is included

in the total on Form 1040 or 1040-SR, line 1, put "PRI" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1.

- **Pension or annuity from deferred compensation plans.** A pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan isn't considered earned income for the earned income credit. If you received such an amount and it was included in the total on Form 1040 or 1040-SR, line 1, put "DFC" and the amount on the dotted line next to Form 1040 or 1040-SR, line 1. This amount may be reported in box 11 of your Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received as a pension or an annuity.
- **Medicaid waiver payments.** Certain Medicaid waiver payments may be excluded from income under Notice 2014-7. You may include these payments in earned income if you benefit from the inclusion. For more information about these payments, see Pub. 525.

Clergy. If you are a member of the clergy who files Schedule SE and the amount on line 2 of that schedule includes an amount that was also reported on Form 1040 or 1040-SR, line 1, subtract that amount from the amount on Form 1040 or 1040-SR, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a. Enter "Clergy" on the dotted line next to line 18a (Form 1040 and 1040-SR).

Church employees. A church employee means an employee (other than a minister or member of a religious order) of a church or qualified church-controlled organization that is exempt from employer social security and Medicare taxes. If you received wages as a church employee and included any amount on both line 5a of Schedule SE and Form 1040 and 1040-SR, line 1, subtract that amount from the amount on Form 1040 and 1040-SR, line 1 and enter the result on line 1 of the worksheet in *Step 5* of the Form 1040 and 1040-SR instructions for line 18a.

Nontaxable combat pay. You can elect to include your nontaxable combat pay in earned income for the earned income credit. If you make the election, you must include in earned income all nontaxable combat pay you received.

If you are filing a joint return and both you and your spouse received nontaxable combat pay, you can each make your own election. In other words, if one of you makes the election, the other one can also make it but doesn't have to.

The amount of your nontaxable combat pay should be shown on your Form W-2 in box 12 with code Q.

Electing to include nontaxable combat pay in earned income may increase or decrease your EIC. Figure the credit with and without your nontaxable combat pay before making the election. Whether the election increases or decreases your EIC depends on your total earned income, filing status, and number of qualifying children. If your earned income without your combat pay is less than

the amount shown below for your number of children, you may benefit from electing to include your nontaxable combat pay in earned income and you should figure the credit both ways. If your earned income without your combat pay is equal to or more than these amounts, you will not benefit from including your combat pay in your earned income.

- \$6,900 if you have no children.
- \$10,350 if you have one child.
- \$14,550 if you have two or more children.

The following examples illustrate the effect of including nontaxable combat pay in earned income for the EIC.

Example 1—Election increases the EIC. George and Janice are married and will file a joint return. They have one qualifying child. George was in the military and earned \$15,000 (\$5,000 taxable wages + \$10,000 nontaxable combat pay). Janice worked part of the year and earned \$2,000. Their taxable earned income and AGI are \$7,000. George and Janice qualify for the EIC and fill out the EIC Worksheet and Schedule EIC.

When they complete the EIC Worksheet without adding the nontaxable combat pay to their earned income, they find their credit to be \$2,389. When they complete the EIC Worksheet with the nontaxable combat pay added to their earned income, they find their credit to be \$3,461. Because making the election will increase their EIC, they elect to add the nontaxable combat pay to their earned income for the EIC. They enter \$3,461 on line 18a of their Form 1040. They also enter the amount of their nontaxable combat pay and write "NCP" on the dotted line next to line 18a on Form 1040.

Example 2—Election doesn't increase the EIC. The facts are the same as *Example 1* except George had nontaxable combat pay of \$25,000. When George and Janice add their nontaxable combat pay to their earned income, they find their credit to be \$2,235. Because the credit they can get if they don't add the nontaxable combat pay to their earned income is \$2,389, they decide not to make the election. They enter \$2,389 on line 18a of their Form 1040.

IRS Will Figure the EIC for You

The IRS will figure your EIC for you if you follow the instructions in Figure B.



Please don't ask the IRS to figure your EIC unless you are eligible for it. To be eligible, you must meet Rule 15 in this chapter as well as the rules in chapter 1 and either chapter 2 or chapter 3, whichever applies to you. If your credit was reduced or disallowed for any year after 1996, the rules in chapter 5 may apply as well.



If you want the IRS to figure your income tax, see chapter 29 of Pub. 17, Your Federal Income Tax.

Figure B. Steps To Follow To Have the IRS Figure Your EIC

				2
<ul style="list-style-type: none"> • If you have a qualifying child, attach Sch. EIC. • If you have nontaxable combat pay, see instructions. 	18	Other payments and refundable credits:		
	a	Earned income credit (EIC)	18a	1
	b	Additional child tax credit. Attach Schedule 8812	18b	
	c	American opportunity credit from Form 8863, line 8	18c	
	d	Schedule 3, line 14	18d	
	e	Add lines 18a through 18d. These are your total other payments and refundable credits ▶	18e	
	19	Add lines 17 and 18e. These are your total payments ▶	19	3
Refund				4

- 1** Enter "EIC" in the space to the left of Form 1040 or 1040-SR, line 18a. Then, if you have any of the types of income described earlier under Inmate’s income, Pension or annuity from deferred compensation plans, Medicaid waiver payments, or Clergy, follow the instructions given there. If you received nontaxable combat pay and are electing to include it in your earned income for the EIC, enter the amount of the nontaxable combat pay and write "NCP" in the space to the left of Form 1040 or 1040-SR, line 18a. For details, see Nontaxable combat pay in this chapter.
- 2** Complete all other parts of your return that apply to you.
- 3** Do not fill in lines that relate to your total payments, overpayment, refund, or amount you owe (lines 19, 20, 21a, and 23 (Form 1040 and 1040-SR)).
- 4** If you have a qualifying child, complete Schedule EIC and attach it to your tax return.

How To Figure the EIC Yourself

To figure the EIC yourself, use the EIC Worksheet in the instructions for Form 1040 and 1040-SR. If you have a qualifying child, complete Schedule EIC (discussed later in this chapter) and attach it to your tax return.

If you want the IRS to figure your EIC for you, see *IRS Will Figure the EIC for You*, earlier.

Special Instructions—EIC Worksheets

You will need to decide whether to use EIC Worksheet A or EIC Worksheet B to figure the amount of your EIC. This

section explains how to use these worksheets and how to report the EIC on your return.

TIP You may be able to elect to use your 2018 earned income to figure your EIC if (a) your 2018 earned income is more than your 2019 earned income, and (b) your main home was located in one of the federally declared disaster areas eligible for this relief at any time during the incident period. See [Election to use prior year earned income](#) for more information.

EIC Worksheet A. Use EIC Worksheet A if you weren’t self-employed at any time in 2019 and aren’t a member of the clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C.

EIC Worksheet B. Use EIC Worksheet B if you were self-employed at any time in 2019 or are a member of the

clergy, a church employee who files Schedule SE, or a statutory employee filing Schedule C. If any of the following situations apply to you, read the paragraph and then complete EIC Worksheet B.

Net earnings from self-employment of \$400 or more. If your net earnings from self-employment are \$400 or more, be sure to correctly fill out Schedule SE (Form 1040 and 1040-SR) and pay the proper amount of self-employment tax. If you don't, you may not get all the EIC you are entitled to.



When figuring your net earnings from self-employment, you must claim all your allowable business expenses.

When to use the optional methods of figuring net earnings. Using the optional methods on Schedule SE to figure your net earnings from self-employment may qualify you for the EIC or give you a larger credit. If your net earnings (without using the optional methods) are less than \$5,440, see the instructions for Schedule SE for details about the optional methods.

When both spouses have self-employment income. You must complete both Parts 1 and 2 of EIC Worksheet B if all of the following conditions apply to you.

1. You are married filing a joint return.
2. Both you and your spouse have income from self-employment.
3. You or your spouse file a Schedule SE and the other spouse doesn't file Schedule SE.

Statutory employees. Statutory employees report wages and expenses on Schedule C. They don't file Schedule SE. If you are a statutory employee, enter the amount from line 1 of Schedule C in Part 3 when you complete EIC Worksheet B.

Schedule EIC

You must complete Schedule EIC and attach it to your tax return if you have a qualifying child and are claiming the EIC. Schedule EIC provides the IRS with information about your qualifying children, including their names, ages, SSNs, relationship to you, and the amount of time they lived with you during the year. An example of a filled-in Schedule EIC is shown in chapter 6.



If you are required to complete and attach Schedule EIC but don't, it will take longer to process your return and issue your refund.

5.

Disallowance of the EIC



If your earned income credit (EIC) for any year after 1996 was denied (disallowed) or reduced by the IRS, you may need to complete an additional form to claim the credit for 2019.

This chapter is for people whose earned income credit (EIC) for any year after 1996 was denied or reduced by the IRS. If this applies to you, you may need to complete Form 8862, Information To Claim Certain Credits After Disallowance, and attach it to your 2019 return to claim the credit for 2019. This chapter explains when you need to attach Form 8862. For more information, see Form 8862 and its instructions.

This chapter also explains the rules for certain people who can't claim the EIC for a period of years after their EIC was denied or reduced.

Form 8862

If your EIC for any year after 1996 was denied or reduced for any reason other than a math or clerical error, you must attach a completed Form 8862 to your next tax return to claim the EIC. You must also qualify to claim the EIC by meeting all the rules described in this publication.

Exception 1. Don't file Form 8862 if either (1) or (2) below is true.

1. After your EIC was reduced or disallowed in the earlier year:
 - a. You filed Form 8862 in a later year and your EIC for that later year was allowed, and
 - b. Your EIC hasn't been reduced or disallowed again for any reason other than a math or clerical error.
2. You are taking the EIC without a qualifying child for 2019 and the only reason your EIC was reduced or disallowed in the earlier year was because the IRS determined that a child listed on Schedule EIC wasn't your qualifying child.

In either of these cases, you can take the EIC without filing Form 8862 if you meet all the EIC eligibility requirements.

Exception 2. Don't file Form 8862 or take the EIC for:

- 2 years after there was a final determination that your EIC claim was due to reckless or intentional disregard of the EIC rules, or
- 10 years after there was a final determination that your EIC claim was due to fraud.

More information. For details, see *Are You Prohibited From Claiming the EIC for a Period of Years?* in this chapter.

The date on which your EIC was denied and the date on which you file your 2019 return affect whether you need to attach Form 8862 to your 2019 return or to a later return. The following examples demonstrate whether Form 8862 is required for 2019 or 2020.

Example 1—Form 8862 required for 2019. You filed your 2018 tax return in March 2019 and claimed the EIC with a qualifying child. The IRS questioned the EIC, and you were unable to prove the child was a qualifying child. In September 2019, you received a statutory notice of deficiency telling you that an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2019. To claim the EIC with a qualifying child on your 2019 return, you must complete and attach Form 8862 to that return. However, to claim the EIC without a qualifying child on your 2019 return, you don't need to file Form 8862.

Example 2—Form 8862 required for 2020. The facts are the same as in the previous example except that you received the statutory notice of deficiency in February 2020. Because the 90-day period referred to in the statutory notice isn't over when you are ready to file your return for 2019, you shouldn't attach Form 8862 to your 2019 return. However, to claim the EIC with a qualifying child for 2020, you must complete and attach Form 8862 to your return for that year. To claim the EIC without a qualifying child for 2020, you don't need to file Form 8862.

Exception for math or clerical errors. If your EIC was denied or reduced as a result of a math or clerical error, don't attach Form 8862 to your next tax return. For example, if your arithmetic is incorrect, the IRS can correct it. If you don't provide a correct social security number, the IRS can deny the EIC. These kinds of errors are called math or clerical errors.

Omission of Form 8862. If you are required to attach Form 8862 to your 2019 tax return, and you claim the EIC without attaching a completed Form 8862, your claim will be automatically denied. This is considered a math or clerical error. You won't be permitted to claim the EIC without a completed Form 8862.

Additional documents may be required. You may have to provide the IRS with additional documents or information before a refund relating to the EIC you claim is released to you, even if you attach a properly completed Form 8862 to your return.

Are You Prohibited From Claiming the EIC for a Period of Years?

If your EIC for any year after 1996 was denied and it was determined that your error was due to reckless or intentional disregard of the EIC rules, then you can't claim the EIC for the next 2 years. If your error was due to fraud, then you can't claim the EIC for the next 10 years. The date on which your EIC was denied and the date on which you file your 2019 return affect the years for which you are prohibited from claiming the EIC. The following examples demonstrate which years you are prohibited from claiming the EIC.

Example 3—Cannot claim EIC for 2 years. You claimed the EIC on your 2018 tax return, which you filed in March 2019. The IRS determined you weren't entitled to the EIC and that your error was due to reckless or intentional disregard of the EIC rules. In September 2019, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2019. You can't claim the EIC for tax year 2019 or 2020. To claim the EIC on your return for 2021, you must complete and attach Form 8862 to your return for that year.

Example 4. The facts are the same as in *Example 3*, except that your 2018 EIC wasn't denied until after you filed your 2019 return. You can't claim the EIC for tax year 2020 or 2021. To claim the EIC on your return for 2022 you must complete and attach Form 8862 to your return for that year.

Example 5—Cannot claim EIC for 10 years. You claimed the EIC on your 2018 tax return, which you filed in February 2019. The IRS determined you weren't entitled to the EIC and that your error was due to fraud. In September 2019, you received a statutory notice of deficiency telling you an adjustment would be made and tax assessed unless you filed a petition with the Tax Court within 90 days. You didn't act on this notice within 90 days. Therefore, your EIC was denied in December 2019. You can't claim the EIC for tax years 2019 through 2028. To claim the EIC on your return for 2029, you must complete and attach Form 8862 to your return for that year.

6.

Detailed Examples

The next few pages contain two detailed examples (with a filled-in Schedule EIC and EIC Worksheet) that may be helpful if you have questions about claiming the EIC.

Example 1—Sharon Rose

Sharon Rose is age 63 and retired. She received \$7,000 in social security benefits during the year and \$10,000 from a part-time job. She also received a taxable pension of \$6,400. Sharon had no other income. Her AGI on line 8b of Form 1040 is \$16,400 (\$10,000 + \$6,400).

Sharon isn't married and lived alone in the United States for the entire year. She can't be claimed as a dependent on anyone else's return. She doesn't have any investment income and doesn't have a qualifying child.

Sharon reads the steps for eligibility in her Form 1040 instructions. In *Step 1* she discovers that, because her AGI (\$16,400) isn't less than \$15,570, she can't take the EIC. She completes the rest of her Form 1040 and files it with the IRS.

Example 2—Cynthia and Jerry Grey

Cynthia and Jerry Grey have two children, Kirk, age 10, and Susanne, age 8. The children lived with Cynthia and Jerry for all of 2019. Cynthia earned wages of \$15,000 and Jerry had wages of \$10,000. The Greys received \$525 in interest on their savings account. They had no other income in 2019.

Cynthia and Jerry have the 2019 Form 1040 and instructions. They want to see if they qualify for the EIC, so they follow the steps in the instructions for line 18a.

Step 1. The amount Cynthia and Jerry entered on Form 1040, line 8b, was \$25,525. They both have valid social security numbers (SSNs), which they have had for many years. They will file a joint return. Neither Cynthia nor Jerry is a nonresident alien. Therefore, the answers they give to the questions in *Step 1* allow them to proceed to *Step 2*.

Step 2. The only investment income the Greys have is their \$525 interest income. That amount isn't more than \$3,600, so they answer "No" to the second question in *Step 2* and go to *Step 3*.

Step 3. Their children, Kirk and Susanne, meet the relationship, age, residency, and joint return tests to be Cynthia and Jerry's qualifying children, so Cynthia and Jerry answer "Yes" to the first question in *Step 3*. Kirk and Susanne aren't qualifying children of anyone else. Both children have valid SSNs, which they got soon after birth. Cynthia and Jerry are filing a joint return, so they answer "Yes" to the second question in *Step 3*. This means they can skip question 3 and *Step 4* and go to *Step 5*.

Step 5. Cynthia and Jerry figure their earned income to be \$25,000, the amount of their combined wages. This is less than \$52,493, so they go to *Step 6* to figure their credit.

Step 6. Cynthia and Jerry want to figure their EIC themselves, so they complete the EIC Worksheet in the Form 1040 instructions (shown later).

Completing the EIC Worksheet. Cynthia and Jerry complete their worksheet as follows.

1. Cynthia and Jerry enter their total earned income (\$25,000) on line 1.
2. To find their credit, they go to the EIC Table (shown later in this publication). The part of the EIC Table they use is included as part of this example. They find their earned income of \$25,000 in the range of \$25,000 to \$25,050. They follow this line across to the column for 2 children under *Married filing jointly* and find \$5,785. They enter \$5,785 on line 2.
3. They enter on line 3 their AGI (\$25,525) and see that it is different from the amount on line 1.
4. They look up \$25,525 in the EIC Table and enter the amount of \$5,680 on line 5.
5. They enter \$5,680 on line 6. This is the smaller of the line 2 amount (\$5,785) and the line 5 amount (\$5,680).
6. The Greys enter \$5,680 on line 18a of their Form 1040. They will now complete Schedule EIC (shown later) and attach it to their return. They will keep the EIC Worksheet for their records.

Excerpt From EIC Table for Example 2

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and the number of children you have is-				Married filing jointly and the number of children you have is-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
25,000	25,050	0	2,568	4,565	5,294	0	3,493	5,785	6,513
25,050	25,100	0	2,560	4,555	5,283	0	3,485	5,774	6,503
25,100	25,150	0	2,552	4,544	5,273	0	3,477	5,764	6,492
25,150	25,200	0	2,544	4,534	5,262	0	3,469	5,753	6,482
25,200	25,250	0	2,536	4,523	5,252	0	3,461	5,743	6,471
25,250	25,300	0	2,528	4,513	5,241	0	3,453	5,732	6,461
25,300	25,350	0	2,520	4,502	5,231	0	3,445	5,722	6,450
25,350	25,400	0	2,512	4,492	5,220	0	3,437	5,711	6,440
25,400	25,450	0	2,504	4,481	5,210	0	3,429	5,701	6,429
25,450	25,500	0	2,496	4,471	5,199	0	3,421	5,690	6,419
25,500	25,550	0	2,488	4,460	5,189	0	3,413	5,680	6,408
25,550	25,600	0	2,480	4,450	5,178	0	3,405	5,669	6,397
25,600	25,650	0	2,472	4,439	5,168	0	3,397	5,658	6,387
25,650	25,700	0	2,464	4,429	5,157	0	3,389	5,648	6,376
25,700	25,750	0	2,456	4,418	5,147	0	3,381	5,637	6,366
25,750	25,800	0	2,448	4,408	5,136	0	3,373	5,627	6,355

Worksheet **A**—2019 EIC—Line 18a

Keep for Your Records



Before you begin: ✓ Be sure you are using the correct worksheet. Use this worksheet only if you answered “No” to Step 5, question 2. Otherwise, use Worksheet B.

<p>Part 1</p> <p>All Filers Using Worksheet A</p>	<p>1. Enter your earned income from Step 5. 1 25,000</p> <p>2. Look up the amount on line 1 above in the EIC Table (right after Worksheet B) to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 2 5,680</p> <p style="margin-left: 20px;">If line 2 is zero, You can't take the credit. Enter "No" on the dotted line next to Form 1040 or 1040-SR, line 18a.</p> <hr style="border-top: 1px dotted black;"/> <p>3. Enter the amount from Form 1040 or 1040-SR, line 8b. 3 25,525</p> <p>4. Are the amounts on lines 3 and 1 the same?</p> <p style="margin-left: 20px;"><input type="checkbox"/> Yes. Skip line 5; enter the amount from line 2 on line 6.</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> No. Go to line 5.</p>
<p>Part 2</p> <p>Filers Who Answered "No" on Line 4</p>	<p>5. If you have:</p> <ul style="list-style-type: none"> ● No qualifying children, is the amount on line 3 less than \$8,650 (\$14,450 if married filing jointly)? ● 1 or more qualifying children, is the amount on line 3 less than \$19,050 (\$24,850 if married filing jointly)? <p style="margin-left: 20px;"><input type="checkbox"/> Yes. Leave line 5 blank; enter the amount from line 2 on line 6.</p> <p style="margin-left: 20px;"><input checked="" type="checkbox"/> No. Look up the amount on line 3 in the EIC Table to find the credit. Be sure you use the correct column for your filing status and the number of children you have. Enter the credit here. 5 5,680</p> <p style="margin-left: 20px;">Look at the amounts on lines 5 and 2. Then, enter the smaller amount on line 6.</p>
<p>Part 3</p> <p>Your Earned Income Credit</p>	<p>6. This is your earned income credit. 6 5,680</p> <p style="margin-left: 20px;">Enter this amount on Form 1040 or 1040-SR, line 18a.</p> <p>Reminder—</p> <p>✓ If you have a qualifying child, complete and attach Schedule EIC. </p> <hr style="border-top: 1px dotted black;"/> <p style="margin-left: 20px;"> <i>If your EIC for a year after 1996 was reduced or disallowed, see Form 8862, who must file, earlier, to find out if you must file Form 8862 to take the credit for 2019.</i></p>

Filled-in Schedule EIC—Cynthia and Jerry Grey

SCHEDULE EIC
(Form 1040 or 1040-SR)

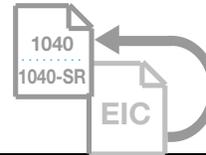
Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

Earned Income Credit

Qualifying Child Information

- ▶ **Complete and attach to Form 1040 or 1040-SR only if you have a qualifying child.**
- ▶ **Go to www.irs.gov/ScheduleEIC for the latest information.**



OMB No. 1545-0074

2019

Attachment
Sequence No. **43**

Cynthia and Jerry Grey

Your social security number
333-00-5555

Before you begin:

- See the instructions for Form 1040 or 1040-SR, line 18a, to make sure that (a) you can take the EIC, and (b) you have a qualifying child.
- Be sure the child's name on line 1 and social security number (SSN) on line 2 agree with the child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your EIC. If the name or SSN on the child's social security card is not correct, call the Social Security Administration at 1-800-772-1213.



- You can't claim the EIC for a child who didn't live with you for more than half of the year.
- If you take the EIC even though you are not eligible, you may not be allowed to take the credit for up to 10 years. See the instructions for details.
- It will take us longer to process your return and issue your refund if you do not fill in all lines that apply for each qualifying child.

Qualifying Child Information

Child 1

Child 2

Child 3

	Child 1	Child 2	Child 3
1 Child's name If you have more than three qualifying children, you have to list only three to get the maximum credit.	First name: Kirk Last name: Grey	First name: Susanne Last name: Grey	First name: _____ Last name: _____
2 Child's SSN The child must have an SSN as defined in the instructions for Form 1040 or 1040-SR, line 18a, unless the child was born and died in 2019. If your child was born and died in 2019 and did not have an SSN, enter "Died" on this line and attach a copy of the child's birth certificate, death certificate, or hospital medical records showing a live birth.	123-00-5678	800-00-4321	
3 Child's year of birth	Year: 2 0 0 9 <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year: 2 0 1 1 <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>	Year: _____ <i>If born after 2000 and the child is younger than you (or your spouse, if filing jointly), skip lines 4a and 4b; go to line 5.</i>
4 a Was the child under age 24 at the end of 2019, a student, and younger than you (or your spouse, if filing jointly)?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. Go to line 4b.</i>
b Was the child permanently and totally disabled during any part of 2019?	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>	<input type="checkbox"/> Yes. <input type="checkbox"/> No. <i>Go to line 5. The child is not a qualifying child.</i>
5 Child's relationship to you (for example, son, daughter, grandchild, niece, nephew, eligible foster child, etc.)	son	daughter	
6 Number of months child lived with you in the United States during 2019 • If the child lived with you for more than half of 2019 but less than 7 months, enter "7." • If the child was born or died in 2019 and your home was the child's home for more than half the time he or she was alive during 2019, enter "12."	12 months <i>Do not enter more than 12 months.</i>	12 months <i>Do not enter more than 12 months.</i>	_____ months <i>Do not enter more than 12 months.</i>

For Paperwork Reduction Act Notice, see your tax return instructions

Cat. No. 13339M

Schedule EIC (Form 1040 or 1040-SR) 2019

7.

How To Get Tax Help

If you have questions about a tax issue, need help preparing your tax return, or want to download free publications, forms, or instructions, go to [IRS.gov](https://www.irs.gov) and find resources that can help you right away.

Preparing and filing your tax return. After receiving your wage and earning statements (Form W-2, W-2G, 1099-R, 1099-Misc) from all employers and interest and dividend statements from banks (Forms 1099), you can find free options to prepare and file your return on [IRS.gov](https://www.irs.gov) or in your local community if you qualify.

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people with low-to-moderate incomes, persons with disabilities, and limited-English-speaking taxpayers who need help preparing their own tax returns. The Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older. TCE volunteers specialize in answering questions about pensions and retirement-related issues unique to seniors.

You can go to [IRS.gov](https://www.irs.gov) to see your options for preparing and filing your return, which include the following.

- **Free File.** Go to [IRS.gov/FreeFile](https://www.irs.gov/FreeFile) to see if you qualify to use brand-name software to prepare and *e-file* your federal tax return for free.
- **VITA.** Go to [IRS.gov/VITA](https://www.irs.gov/VITA), download the free IRS2Go app, or call 800-906-9887 to find the nearest VITA location for free tax return preparation.
- **TCE.** Go to [IRS.gov/TCE](https://www.irs.gov/TCE), download the free IRS2Go app, or call 888-227-7669 to find the nearest TCE location for free tax return preparation.

Employers can register to use Business Services Online. The SSA offers online service for fast, free, and secure online W-2 filing options to CPAs, accountants, enrolled agents, and individuals who process Forms W-2, Wage and Tax Statement, and Forms W-2c, Corrected Wage and Tax Statement. Employers can go to [SSA.gov/employer](https://www.ssa.gov/employer) for more information.



Getting answers to your tax questions. On [IRS.gov](https://www.irs.gov), get answers to your tax questions any-time, anywhere.

- Go to [IRS.gov/Help](https://www.irs.gov/Help) for a variety of tools that will help you get answers to some of the most common tax questions.
- Go to [IRS.gov/ITA](https://www.irs.gov/ITA) for the Interactive Tax Assistant, a tool that will ask you questions on a number of tax law topics and provide answers. You can print the entire interview and the final response for your records.
- Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to search for our forms, instructions, and publications. You will find details on 2019

tax changes and hundreds of interactive links to help you find answers to your questions.

- You may also be able to access tax law information in your electronic filing software.

Tax reform. Tax reform legislation affects individuals, businesses, tax-exempt and government entities. Go to [IRS.gov/TaxReform](https://www.irs.gov/TaxReform) for information and updates on how this legislation affects your taxes.

IRS Social Media. Go to [IRS.gov/SocialMedia](https://www.irs.gov/SocialMedia) to see the various social media tools the IRS uses to share the latest information on tax changes, scam alerts, initiatives, products, and services. At the IRS, privacy and security are paramount. We use these tools to share public information with you. **Don't** post your social security number or other confidential information on social media sites. Always protect your identity when using any social networking site.

The IRS YouTube channels provide short, informative videos on various tax-related topics in English, Spanish, and ASL:

- www.youtube.com/irsvideos.
- www.youtube.com/irsvideosmultilingua.
- www.youtube.com/irsvideosASL.

Watching IRS videos. The IRS Video portal ([IRSVideos.gov](https://www.irs.gov/IRSVideos)) contains video and audio presentations for individuals, small businesses, and tax professionals.

Getting tax information in other languages. For taxpayers whose native language isn't English, we have the following resources available. Taxpayers can find information on [IRS.gov](https://www.irs.gov) in the following languages.

- [Spanish \(IRS.gov/Spanish\)](https://www.irs.gov/Spanish).
- [Chinese \(IRS.gov/Chinese\)](https://www.irs.gov/Chinese).
- [Korean \(IRS.gov/Korean\)](https://www.irs.gov/Korean).
- [Russian \(IRS.gov/Russian\)](https://www.irs.gov/Russian).
- [Vietnamese \(IRS.gov/Vietnamese\)](https://www.irs.gov/Vietnamese).

The IRS Taxpayer Assistance Centers (TACs) provide over-the-phone interpreter service in over 170 languages, and the service is available free to taxpayers.

Getting tax forms and publications. Go to [IRS.gov/Forms](https://www.irs.gov/Forms) to view, download, or print all of the forms, instructions, and publications you may need. You can also download and view popular tax publications and instructions (including the 1040 and 1040-SR instructions) on mobile devices as an eBook at no charge at [IRS.gov/eBooks](https://www.irs.gov/eBooks). Or, you can go to [IRS.gov/OrderForms](https://www.irs.gov/OrderForms) to place an order and have them mailed to you within 10 business days.

Access your online account (individual taxpayers only). Go to [IRS.gov/Account](https://www.irs.gov/Account) to securely access information about your federal tax account.

- View the amount you owe, pay online, or set up an online payment agreement.

- Access your tax records online.
- Review the past 24 months of your payment history.
- Go to [IRS.gov/SecureAccess](https://www.irs.gov/SecureAccess) to review the required identity authentication process.

Using direct deposit. The fastest way to receive a tax refund is to combine direct deposit and IRS *e-file*. Direct deposit securely and electronically transfers your refund directly into your financial account. Eight in 10 taxpayers use direct deposit to receive their refund. The IRS issues more than 90% of refunds in less than 21 days.

Getting a transcript or copy of a return. The quickest way to get a copy of your tax transcript is to go to [IRS.gov/Transcripts](https://www.irs.gov/Transcripts). Click on either “Get Transcript Online” or “Get Transcript by Mail” to order a copy of your transcript. If you prefer, you can order your transcript by calling 800-908-9946.

Using online tools to help prepare your return. Go to [IRS.gov/Tools](https://www.irs.gov/Tools) for the following.

- The [Earned Income Tax Credit Assistant \(IRS.gov/EITCAssistant\)](https://www.irs.gov/EITCAssistant) determines if you’re eligible for the EIC.
- The [Online EIN Application \(IRS.gov/EIN\)](https://www.irs.gov/EIN) helps you get an employer identification number.
- The [Tax Withholding Estimator \(IRS.gov/W4app\)](https://www.irs.gov/W4app) makes it easier for everyone to pay the correct amount of tax during the year. The Estimator replaces the Withholding Calculator. The redesigned tool is a convenient, online way to check and tailor your withholding. It’s more user-friendly for taxpayers, including retirees and self-employed individuals. The new and improved features are:
 - Easy to understand language.
 - The ability to switch between screens, correct previous entries, and skip screens that don’t apply.
 - Tips and links to help you determine if you qualify for tax credits and deductions.
 - A progress tracker.
 - A self-employment tax feature.
 - Automatic calculation of taxable social security benefits.
- The [First Time Homebuyer Credit Account Look-up \(IRS.gov/HomeBuyer\)](https://www.irs.gov/HomeBuyer) tool provides information on your repayments and account balance.
- The [Sales Tax Deduction Calculator \(IRS.gov/SalesTax\)](https://www.irs.gov/SalesTax) figures the amount you can claim if you itemize deductions on Schedule A (Form 1040 or 1040-SR), choose not to claim state and local income taxes, and you didn’t save your receipts showing the sales tax you paid.

Resolving tax-related identity theft issues.

- The IRS doesn’t initiate contact with taxpayers by email or telephone to request personal or financial in-

formation. This includes any type of electronic communication, such as text messages and social media channels.

- Go to [IRS.gov/IDProtection](https://www.irs.gov/IDProtection) for information.
- If your SSN has been lost or stolen or you suspect you’re a victim of tax-related identity theft, visit [IRS.gov/IdentityTheft](https://www.irs.gov/IdentityTheft) to learn what steps you should take.

Checking on the status of your refund.

- Go to [IRS.gov/Refunds](https://www.irs.gov/Refunds).
- The IRS can’t issue refunds before mid-February 2020 for returns that claimed the EIC or the ACTC. This applies to the entire refund, not just the portion associated with these credits.
- Download the official IRS2Go app to your mobile device to check your refund status.
- Call the automated refund hotline at 800-829-1954.

Making a tax payment. The IRS uses the latest encryption technology to ensure your electronic payments are safe and secure. You can make electronic payments online, by phone, and from a mobile device using the IRS2Go app. Paying electronically is quick, easy, and faster than mailing in a check or money order. Go to [IRS.gov/Payments](https://www.irs.gov/Payments) to make a payment using any of the following options.

- **IRS Direct Pay:** Pay your individual tax bill or estimated tax payment directly from your checking or savings account at no cost to you.
- **Debit or Credit Card:** Choose an approved payment processor to pay online, by phone, and by mobile device.
- **Electronic Funds Withdrawal:** Offered only when filing your federal taxes using tax return preparation software or through a tax professional.
- **Electronic Federal Tax Payment System:** Best option for businesses. Enrollment is required.
- **Check or Money Order:** Mail your payment to the address listed on the notice or instructions.
- **Cash:** You may be able to pay your taxes with cash at a participating retail store.
- **Same-Day Wire:** You may be able to do same-day wire from your financial institution. Contact your financial institution for availability, cost, and cut-off times.

What if I can’t pay now? Go to [IRS.gov/Payments](https://www.irs.gov/Payments) for more information about your options.

- Apply for an [online payment agreement \(IRS.gov/OPA\)](https://www.irs.gov/OPA) to meet your tax obligation in monthly installments if you can’t pay your taxes in full today. Once you complete the online process, you will receive immediate notification of whether your agreement has been approved.
- Use the [Offer in Compromise Pre-Qualifier](https://www.irs.gov/offer) to see if you can settle your tax debt for less than the full

amount you owe. For more information on the Offer in Compromise program, go to [IRS.gov/OIC](https://www.irs.gov/OIC).

Checking the status of an amended return. Go to [IRS.gov/WMAR](https://www.irs.gov/WMAR) to track the status of Form 1040-X amended returns. Please note that it can take up to 3 weeks from the date you filed your amended return for it to show up in our system, and processing it can take up to 16 weeks.

Understanding an IRS notice or letter. Go to [IRS.gov/Notices](https://www.irs.gov/Notices) to find additional information about responding to an IRS notice or letter.

Contacting your local IRS office. Keep in mind, many questions can be answered on [IRS.gov](https://www.irs.gov) without visiting an IRS Taxpayer Assistance Center (TAC). Go to [IRS.gov/LetUsHelp](https://www.irs.gov/LetUsHelp) for the topics people ask about most. If you still need help, IRS TACs provide tax help when a tax issue can't be handled online or by phone. All TACs now provide service by appointment so you'll know in advance that you can get the service you need without long wait times. Before you visit, go to [IRS.gov/TACLocator](https://www.irs.gov/TACLocator) to find the nearest TAC, check hours, available services, and appointment options. Or, on the IRS2Go app, under the Stay Connected tab, choose the Contact Us option and click on "Local Offices."

The Taxpayer Advocate Service (TAS) Is Here To Help You

What is TAS?

TAS is an *independent* organization within the IRS that helps taxpayers and protects taxpayer rights. Their job is to ensure that every taxpayer is treated fairly and that you know and understand your rights under the [Taxpayer Bill of Rights](https://www.irs.gov/TaxpayerBillOfRights).

How Can You Learn About Your Taxpayer Rights?

The Taxpayer Bill of Rights describes 10 basic rights that all taxpayers have when dealing with the IRS. Go to [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/TaxpayerAdvocate.IRS.gov) to help you understand [what these rights mean to you](https://www.irs.gov/TaxpayerAdvocate.IRS.gov/what-these-rights-mean-to-you) and how they apply. These are *your* rights. Know them. Use them.

What Can TAS Do For You?

TAS can help you resolve problems that you can't resolve with the IRS. And their service is free. If you qualify for

their assistance, you will be assigned to one advocate who will work with you throughout the process and will do everything possible to resolve your issue. TAS can help you if:

- Your problem is causing financial difficulty for you, your family, or your business;
- You face (or your business is facing) an immediate threat of adverse action; or
- You've tried repeatedly to contact the IRS but no one has responded, or the IRS hasn't responded by the date promised.

How Can You Reach TAS?

TAS has offices [in every state, the District of Columbia, and Puerto Rico](https://www.irs.gov/TaxpayerAdvocate.IRS.gov/contact-us). Your local advocate's number is in your local directory and at [TaxpayerAdvocate.IRS.gov/Contact-Us](https://www.irs.gov/TaxpayerAdvocate.IRS.gov/contact-us). You can also call them at 877-777-4778.

How Else Does TAS Help Taxpayers?

TAS works to resolve large-scale problems that affect many taxpayers. If you know of one of these broad issues, please report it to them at [IRS.gov/SAMS](https://www.irs.gov/SAMS).

TAS also has a website, [Tax Reform Changes](https://www.irs.gov/TaxReformChanges), which shows you how the new tax law may change your future tax filings and helps you plan for these changes. The information is categorized by tax topic in the order of the IRS Form 1040 or 1040-SR. Go to [TaxChanges.us](https://www.irs.gov/TaxChanges.us) for more information.

TAS for Tax Professionals

TAS can provide a variety of information for tax professionals, including tax law updates and guidance, TAS programs, and ways to let TAS know about systemic problems you've seen in your practice.

Low Income Taxpayer Clinics (LITCs)

LITCs are independent from the IRS. LITCs represent individuals whose income is below a certain level and need to resolve tax problems with the IRS, such as audits, appeals, and tax collection disputes. In addition, clinics can provide information about taxpayer rights and responsibilities in different languages for individuals who speak English as a second language. Services are offered for free or a small fee. To find a clinic near you, visit [IRS.gov/LITC](https://www.irs.gov/LITC) or see IRS Pub. 4134, [Low Income Taxpayer Clinic List](https://www.irs.gov/pub/irs-soi/134134).



You may claim the EIC if you answer "Yes" to all the following questions.*

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Is your AGI less than:
<ul style="list-style-type: none"> • \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child, • \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, • \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children, or • \$50,162 (\$55,952 for married filing jointly) if you have more than two qualifying children? (See Rule 1 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Do you and your spouse each have a valid SSN that you got by the due date of your 2019 return (including extensions)? (See Rule 2 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Is your filing status married filing jointly, head of household, qualifying widow(er), or single? (See Rule 3 .)
Caution: If you or your spouse is a nonresident alien, answer "Yes" only if your filing status is married filing jointly. (See Rule 4 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Answer "Yes" if you aren't filing Form 2555. Otherwise, answer "No." (See Rule 5 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Is your investment income \$3,600 or less? (See Rule 6 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Is your total earned income at least \$1 but less than:
<ul style="list-style-type: none"> • \$15,570 (\$21,370 for married filing jointly) if you don't have a qualifying child, • \$41,094 (\$46,884 for married filing jointly) if you have one qualifying child, • \$46,703 (\$52,493 for married filing jointly) if you have two qualifying children, or • \$50,162 (\$55,952 for married filing jointly) if you have more than two qualifying children? (See Rules 7 and 15 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Answer "Yes" if (a) you aren't a qualifying child of another taxpayer or, (b) you are filing a joint return. Otherwise, answer "No." (See Rules 10 and 13 .)
STOP: If you have a qualifying child, answer questions 8 and 9 and skip 10–12. If you don't have a qualifying child or if another person is entitled to treat your child as a qualifying child under the tiebreaker rules explained in Rule 9, skip questions 8 and 9 and answer 10–12.* | <input type="checkbox"/> | <input type="checkbox"/> |
| 8. Does your child meet the relationship, age, residency, and joint return tests for a qualifying child and have a valid SSN that he or she got by the due date of your 2019 return (including extensions)? (See Rule 8 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. Is your child a qualifying child only for you? Answer "Yes" if (a) your qualifying child doesn't meet the tests to be a qualifying child of any other person or, (b) your qualifying child meets the tests to be a qualifying child of another person but you are the person entitled to treat the child as a qualifying child under the tiebreaker rules explained in Rule 9 . | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of 2019? (See Rule 11 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. Answer "Yes" if (a) you can't be claimed as a dependent on anyone else's return or, (b) you are filing a joint return. Otherwise, answer "No." (See Rule 12 .) | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half the year? (See Rule 14 .) | <input type="checkbox"/> | <input type="checkbox"/> |

***PERSONS WITH A QUALIFYING CHILD:** If you answered "Yes" to questions 1 through 9, you can claim the EIC. (If you have more than one child, you can claim the EIC as long as you answer "Yes" to questions 1 through 7 and can answer "Yes" to questions 8 and 9 for at least one child.) Remember to fill out Schedule EIC and attach it to your Form 1040. If you answered "Yes" to questions 1 through 7 and "No" to question 8, answer questions 10 through 12 to see if you can claim the EIC without a qualifying child.

PERSONS WITHOUT A QUALIFYING CHILD: If you answered "Yes" to questions 1 through 7, and 10 through 12, you can claim the EIC.

If you answered "No" to any question that applies to you: You can't claim the EIC.

2019 Earned Income Credit (EIC) Table

Caution. This is not a tax table.

1. To find your credit, read down the "At least - But less than" columns and find the line that includes the amount you were told to look up from your EIC Worksheet.

2. Then, go to the column that includes your filing status and the number of qualifying children you have. Enter the credit from that column on your EIC Worksheet.

Example. If your filing status is single, you have one qualifying child, and the amount you are looking up from your EIC Worksheet is \$2,455, you would enter \$842.

If the amount you are looking up from the worksheet is—		And your filing status is—			
		Single, head of household, or qualifying widow(er) and the number of children you have is—			
		0	1	2	3
At least	But less than	Your credit is—			
2,400	2,450	186	825	970	1,091
2,450	2,500	189	842	990	1,114

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
\$1	\$50	\$2	\$9	\$10	\$11	\$2	\$9	\$10	\$11
50	100	6	26	30	34	6	26	30	34
100	150	10	43	50	56	10	43	50	56
150	200	13	60	70	79	13	60	70	79
200	250	17	77	90	101	17	77	90	101
250	300	21	94	110	124	21	94	110	124
300	350	25	111	130	146	25	111	130	146
350	400	29	128	150	169	29	128	150	169
400	450	33	145	170	191	33	145	170	191
450	500	36	162	190	214	36	162	190	214
500	550	40	179	210	236	40	179	210	236
550	600	44	196	230	259	44	196	230	259
600	650	48	213	250	281	48	213	250	281
650	700	52	230	270	304	52	230	270	304
700	750	55	247	290	326	55	247	290	326
750	800	59	264	310	349	59	264	310	349
800	850	63	281	330	371	63	281	330	371
850	900	67	298	350	394	67	298	350	394
900	950	71	315	370	416	71	315	370	416
950	1,000	75	332	390	439	75	332	390	439
1,000	1,050	78	349	410	461	78	349	410	461
1,050	1,100	82	366	430	484	82	366	430	484
1,100	1,150	86	383	450	506	86	383	450	506
1,150	1,200	90	400	470	529	90	400	470	529
1,200	1,250	94	417	490	551	94	417	490	551
1,250	1,300	98	434	510	574	98	434	510	574
1,300	1,350	101	451	530	596	101	451	530	596
1,350	1,400	105	468	550	619	105	468	550	619
1,400	1,450	109	485	570	641	109	485	570	641
1,450	1,500	113	502	590	664	113	502	590	664
1,500	1,550	117	519	610	686	117	519	610	686
1,550	1,600	120	536	630	709	120	536	630	709
1,600	1,650	124	553	650	731	124	553	650	731
1,650	1,700	128	570	670	754	128	570	670	754
1,700	1,750	132	587	690	776	132	587	690	776
1,750	1,800	136	604	710	799	136	604	710	799
1,800	1,850	140	621	730	821	140	621	730	821
1,850	1,900	143	638	750	844	143	638	750	844
1,900	1,950	147	655	770	866	147	655	770	866
1,950	2,000	151	672	790	889	151	672	790	889
2,000	2,050	155	689	810	911	155	689	810	911
2,050	2,100	159	706	830	934	159	706	830	934
2,100	2,150	163	723	850	956	163	723	850	956
2,150	2,200	166	740	870	979	166	740	870	979
2,200	2,250	170	757	890	1,001	170	757	890	1,001
2,250	2,300	174	774	910	1,024	174	774	910	1,024
2,300	2,350	178	791	930	1,046	178	791	930	1,046
2,350	2,400	182	808	950	1,069	182	808	950	1,069
2,400	2,450	186	825	970	1,091	186	825	970	1,091
2,450	2,500	189	842	990	1,114	189	842	990	1,114
2,500	2,550	193	859	1,010	1,136	193	859	1,010	1,136
2,550	2,600	197	876	1,030	1,159	197	876	1,030	1,159
2,600	2,650	201	893	1,050	1,181	201	893	1,050	1,181
2,650	2,700	205	910	1,070	1,204	205	910	1,070	1,204
2,700	2,750	208	927	1,090	1,226	208	927	1,090	1,226
2,750	2,800	212	944	1,110	1,249	212	944	1,110	1,249

If the amount you are looking up from the worksheet is—		And your filing status is—							
		Single, head of household, or qualifying widow(er) and you have—				Married filing jointly and you have—			
At least	But less than	0	1	2	3	0	1	2	3
		Your credit is—				Your credit is—			
2,800	2,850	216	961	1,130	1,271	216	961	1,130	1,271
2,850	2,900	220	978	1,150	1,294	220	978	1,150	1,294
2,900	2,950	224	995	1,170	1,316	224	995	1,170	1,316
2,950	3,000	228	1,012	1,190	1,339	228	1,012	1,190	1,339
3,000	3,050	231	1,029	1,210	1,361	231	1,029	1,210	1,361
3,050	3,100	235	1,046	1,230	1,384	235	1,046	1,230	1,384
3,100	3,150	239	1,063	1,250	1,406	239	1,063	1,250	1,406
3,150	3,200	243	1,080	1,270	1,429	243	1,080	1,270	1,429
3,200	3,250	247	1,097	1,290	1,451	247	1,097	1,290	1,451
3,250	3,300	251	1,114	1,310	1,474	251	1,114	1,310	1,474
3,300	3,350	254	1,131	1,330	1,496	254	1,131	1,330	1,496
3,350	3,400	258	1,148	1,350	1,519	258	1,148	1,350	1,519
3,400	3,450	262	1,165	1,370	1,541	262	1,165	1,370	1,541
3,450	3,500	266	1,182	1,390	1,564	266	1,182	1,390	1,564
3,500	3,550	270	1,199	1,410	1,586	270	1,199	1,410	1,586
3,550	3,600	273	1,216	1,430	1,609	273	1,216	1,430	1,609
3,600	3,650	277	1,233	1,450	1,631	277	1,233	1,450	1,631
3,650	3,700	281	1,250	1,470	1,654	281	1,250	1,470	1,654
3,700	3,750	285	1,267	1,490	1,676	285	1,267	1,490	1,676
3,750	3,800	289	1,284	1,510	1,699	289	1,284	1,510	1,699
3,800	3,850	293	1,301	1,530	1,721	293	1,301	1,530	1,721
3,850	3,900	296	1,318	1,550	1,744	296	1,318	1,550	1,744
3,900	3,950	300	1,335	1,570	1,766	300	1,335	1,570	1,766
3,950	4,000	304	1,352	1,590	1,789	304	1,352	1,590	1,789
4,000	4,050	308	1,369	1,610	1,811	308	1,369	1,610	1,811
4,050	4,100	312	1,386	1,630	1,834	312	1,386	1,630	1,834
4,100	4,150	316	1,403	1,650	1,856	316	1,403	1,650	1,856
4,150	4,200	319	1,420	1,670	1,879	319	1,420	1,670	1,879
4,200	4,250	323	1,437	1,690	1,901	323	1,437	1,690	1,901
4,250	4,300	327	1,454	1,710	1,924	327	1,454	1,710	1,924
4,300	4,350	331	1,471	1,730	1,946	331	1,471	1,730	1,946
4,350	4,400	335	1,488	1,750	1,969	335	1,488	1,750	1,969
4,400	4,450	339	1,505	1,770	1,991	339	1,505	1,770	1,991
4,450	4,500	342	1,522	1,790	2,014	342	1,522	1,790	2,014
4,500	4,550	346	1,539	1,810	2,036	346	1,539	1,810	2,036
4,550	4,600	350	1,556	1,830	2,059	350	1,556	1,830	2,059
4,600	4,650	354	1,573	1,850	2,081	354	1,573	1,850	2,081
4,650	4,700	358	1,590	1,870	2,104	358	1,590	1,870	2,104
4,700	4,750	361	1,607	1,890	2,126	361	1,607	1,890	2,126
4,750	4,800	365	1,624	1,910	2,149	365	1,624	1,910	2,149
4,800	4,850	369	1,641	1,930	2,171	369	1,641	1,930	2,171
4,850	4,900	373	1,658	1,950	2,194	373	1,658	1,950	2,194
4,900	4,950	377	1,675	1,970	2,216	377	1,675	1,970	2,216
4,950	5,000	381	1,692	1,990	2,239	381	1,692	1,990	2,239
5,000	5,050	384	1,709	2,010	2,261	384	1,709	2,010	2,261
5,050	5,100	388	1,726	2,030	2,284	388	1,726	2,030	2,284
5,100	5,150	392	1,743	2,050	2,306	392	1,743	2,050	2,306
5,150	5,200	396	1,760	2,070	2,329	396	1,760	2,070	2,329
5,200	5,250	400	1,777	2,090	2,351	400	1,777	2,090	2,351
5,250	5,300	404	1,794	2,110	2,374	404	1,794	2,110	2,374
5,300	5,350	407	1,811	2,130	2,396	407	1,811	2,130	2,396
5,350	5,400	411	1,828	2,150	2,419	411	1,828	2,150	2,419
5,400	5,450	415	1,845	2,170	2,441	415	1,845	2,170	2,441
5,450	5,500	419	1,862	2,190	2,464	419	1,862	2,190	2,464
5,500	5,550	423	1,879	2,210	2,486	423	1,879	2,210	2,486
5,550	5,600	426	1,896	2,230	2,509	426	1,896	2,230	2,509

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
5,600	5,650	430	1,913	2,250	2,531	430	1,913	2,250	2,531	9,200	9,250	485	3,137	3,690	4,151	529	3,137	3,690	4,151
5,650	5,700	434	1,930	2,270	2,554	434	1,930	2,270	2,554	9,250	9,300	482	3,154	3,710	4,174	529	3,154	3,710	4,174
5,700	5,750	438	1,947	2,290	2,576	438	1,947	2,290	2,576	9,300	9,350	478	3,171	3,730	4,196	529	3,171	3,730	4,196
5,750	5,800	442	1,964	2,310	2,599	442	1,964	2,310	2,599	9,350	9,400	474	3,188	3,750	4,219	529	3,188	3,750	4,219
5,800	5,850	446	1,981	2,330	2,621	446	1,981	2,330	2,621	9,400	9,450	470	3,205	3,770	4,241	529	3,205	3,770	4,241
5,850	5,900	449	1,998	2,350	2,644	449	1,998	2,350	2,644	9,450	9,500	466	3,222	3,790	4,264	529	3,222	3,790	4,264
5,900	5,950	453	2,015	2,370	2,666	453	2,015	2,370	2,666	9,500	9,550	462	3,239	3,810	4,286	529	3,239	3,810	4,286
5,950	6,000	457	2,032	2,390	2,689	457	2,032	2,390	2,689	9,550	9,600	459	3,256	3,830	4,309	529	3,256	3,830	4,309
6,000	6,050	461	2,049	2,410	2,711	461	2,049	2,410	2,711	9,600	9,650	455	3,273	3,850	4,331	529	3,273	3,850	4,331
6,050	6,100	465	2,066	2,430	2,734	465	2,066	2,430	2,734	9,650	9,700	451	3,290	3,870	4,354	529	3,290	3,870	4,354
6,100	6,150	469	2,083	2,450	2,756	469	2,083	2,450	2,756	9,700	9,750	447	3,307	3,890	4,376	529	3,307	3,890	4,376
6,150	6,200	472	2,100	2,470	2,779	472	2,100	2,470	2,779	9,750	9,800	443	3,324	3,910	4,399	529	3,324	3,910	4,399
6,200	6,250	476	2,117	2,490	2,801	476	2,117	2,490	2,801	9,800	9,850	439	3,341	3,930	4,421	529	3,341	3,930	4,421
6,250	6,300	480	2,134	2,510	2,824	480	2,134	2,510	2,824	9,850	9,900	436	3,358	3,950	4,444	529	3,358	3,950	4,444
6,300	6,350	484	2,151	2,530	2,846	484	2,151	2,530	2,846	9,900	9,950	432	3,375	3,970	4,466	529	3,375	3,970	4,466
6,350	6,400	488	2,168	2,550	2,869	488	2,168	2,550	2,869	9,950	10,000	428	3,392	3,990	4,489	529	3,392	3,990	4,489
6,400	6,450	492	2,185	2,570	2,891	492	2,185	2,570	2,891	10,000	10,050	424	3,409	4,010	4,511	529	3,409	4,010	4,511
6,450	6,500	495	2,202	2,590	2,914	495	2,202	2,590	2,914	10,050	10,100	420	3,426	4,030	4,534	529	3,426	4,030	4,534
6,500	6,550	499	2,219	2,610	2,936	499	2,219	2,610	2,936	10,100	10,150	417	3,443	4,050	4,556	529	3,443	4,050	4,556
6,550	6,600	503	2,236	2,630	2,959	503	2,236	2,630	2,959	10,150	10,200	413	3,460	4,070	4,579	529	3,460	4,070	4,579
6,600	6,650	507	2,253	2,650	2,981	507	2,253	2,650	2,981	10,200	10,250	409	3,477	4,090	4,601	529	3,477	4,090	4,601
6,650	6,700	511	2,270	2,670	3,004	511	2,270	2,670	3,004	10,250	10,300	405	3,494	4,110	4,624	529	3,494	4,110	4,624
6,700	6,750	514	2,287	2,690	3,026	514	2,287	2,690	3,026	10,300	10,350	401	3,511	4,130	4,646	529	3,511	4,130	4,646
6,750	6,800	518	2,304	2,710	3,049	518	2,304	2,710	3,049	10,350	10,400	397	3,526	4,150	4,669	529	3,526	4,150	4,669
6,800	6,850	522	2,321	2,730	3,071	522	2,321	2,730	3,071	10,400	10,450	394	3,526	4,170	4,691	529	3,526	4,170	4,691
6,850	6,900	526	2,338	2,750	3,094	526	2,338	2,750	3,094	10,450	10,500	390	3,526	4,190	4,714	529	3,526	4,190	4,714
6,900	6,950	529	2,355	2,770	3,116	529	2,355	2,770	3,116	10,500	10,550	386	3,526	4,210	4,736	529	3,526	4,210	4,736
6,950	7,000	529	2,372	2,790	3,139	529	2,372	2,790	3,139	10,550	10,600	382	3,526	4,230	4,759	529	3,526	4,230	4,759
7,000	7,050	529	2,389	2,810	3,161	529	2,389	2,810	3,161	10,600	10,650	378	3,526	4,250	4,781	529	3,526	4,250	4,781
7,050	7,100	529	2,406	2,830	3,184	529	2,406	2,830	3,184	10,650	10,700	374	3,526	4,270	4,804	529	3,526	4,270	4,804
7,100	7,150	529	2,423	2,850	3,206	529	2,423	2,850	3,206	10,700	10,750	371	3,526	4,290	4,826	529	3,526	4,290	4,826
7,150	7,200	529	2,440	2,870	3,229	529	2,440	2,870	3,229	10,750	10,800	367	3,526	4,310	4,849	529	3,526	4,310	4,849
7,200	7,250	529	2,457	2,890	3,251	529	2,457	2,890	3,251	10,800	10,850	363	3,526	4,330	4,871	529	3,526	4,330	4,871
7,250	7,300	529	2,474	2,910	3,274	529	2,474	2,910	3,274	10,850	10,900	359	3,526	4,350	4,894	529	3,526	4,350	4,894
7,300	7,350	529	2,491	2,930	3,296	529	2,491	2,930	3,296	10,900	10,950	355	3,526	4,370	4,916	529	3,526	4,370	4,916
7,350	7,400	529	2,508	2,950	3,319	529	2,508	2,950	3,319	10,950	11,000	352	3,526	4,390	4,939	529	3,526	4,390	4,939
7,400	7,450	529	2,525	2,970	3,341	529	2,525	2,970	3,341	11,000	11,050	348	3,526	4,410	4,961	529	3,526	4,410	4,961
7,450	7,500	529	2,542	2,990	3,364	529	2,542	2,990	3,364	11,050	11,100	344	3,526	4,430	4,984	529	3,526	4,430	4,984
7,500	7,550	529	2,559	3,010	3,386	529	2,559	3,010	3,386	11,100	11,150	340	3,526	4,450	5,006	529	3,526	4,450	5,006
7,550	7,600	529	2,576	3,030	3,409	529	2,576	3,030	3,409	11,150	11,200	336	3,526	4,470	5,029	529	3,526	4,470	5,029
7,600	7,650	529	2,593	3,050	3,431	529	2,593	3,050	3,431	11,200	11,250	332	3,526	4,490	5,051	529	3,526	4,490	5,051
7,650	7,700	529	2,610	3,070	3,454	529	2,610	3,070	3,454	11,250	11,300	329	3,526	4,510	5,074	529	3,526	4,510	5,074
7,700	7,750	529	2,627	3,090	3,476	529	2,627	3,090	3,476	11,300	11,350	325	3,526	4,530	5,096	529	3,526	4,530	5,096
7,750	7,800	529	2,644	3,110	3,499	529	2,644	3,110	3,499	11,350	11,400	321	3,526	4,550	5,119	529	3,526	4,550	5,119
7,800	7,850	529	2,661	3,130	3,521	529	2,661	3,130	3,521	11,400	11,450	317	3,526	4,570	5,141	529	3,526	4,570	5,141
7,850	7,900	529	2,678	3,150	3,544	529	2,678	3,150	3,544	11,450	11,500	313	3,526	4,590	5,164	529	3,526	4,590	5,164
7,900	7,950	529	2,695	3,170	3,566	529	2,695	3,170	3,566	11,500	11,550	309	3,526	4,610	5,186	529	3,526	4,610	5,186
7,950	8,000	529	2,712	3,190	3,589	529	2,712	3,190	3,589	11,550	11,600	306	3,526	4,630	5,209	529	3,526	4,630	5,209
8,000	8,050	529	2,729	3,210	3,611	529	2,729	3,210	3,611	11,600	11,650	302	3,526	4,650	5,231	529	3,526	4,650	5,231
8,050	8,100	529	2,746	3,230	3,634	529	2,746	3,230	3,634	11,650	11,700	298	3,526	4,670	5,254	529	3,526	4,670	5,254
8,100	8,150	529	2,763	3,250	3,656	529	2,763	3,250	3,656	11,700	11,750	294	3,526	4,690	5,276	529	3,526	4,690	5,276
8,150	8,200	529	2,780	3,270	3,679	529	2,780	3,270	3,679	11,750	11,800	290	3,526	4,710	5,299	529	3,526	4,710	5,299
8,200	8,250	529	2,797	3,290	3,701	529	2,797	3,290	3,701	11,800	11,850	286	3,526	4,730	5,321	529	3,526	4,730	5,321
8,250	8,300	529	2,814	3,310	3,724	529	2,814	3,310	3,724	11,850	11,900	283	3,526	4,750	5,344	529	3,526	4,750	5,344
8,300	8,350	529	2,831	3,330	3,746	529	2,831	3,330	3,746	11,900	11,950	279	3,526	4,770	5,366	529	3,526	4,770	5,366
8,350	8,400	529	2,848	3,350	3,769	529	2,848	3,350	3,769	11,950	12,000	275	3,526	4,790	5,389	529	3,526	4,790	5,389
8,400	8,450	529	2,865	3,370	3,791	529	2,865	3,370	3,791	12,000	12,050	271	3,526	4,810	5,411	529	3,526	4,810	5,411
8,450	8,500	529	2,882	3,390	3,814	529	2,882	3,390	3,814	12,050	12,100	267	3,526	4,830	5,434	529	3,526	4,830	5,434
8,500	8,550	529	2,899	3,410	3,836	529	2,899	3,410	3,836	12,100	12,150	264	3,526	4,850	5,456	529	3,526	4,850	5,456

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
12,800	12,850	210	3,526	5,130	5,771	529	3,526	5,130	5,771	16,000	16,050	0	3,526	5,828	6,557	409	3,526	5,828	6,557
12,850	12,900	206	3,526	5,150	5,794	529	3,526	5,150	5,794	16,050	16,100	0	3,526	5,828	6,557	405	3,526	5,828	6,557
12,900	12,950	202	3,526	5,170	5,816	529	3,526	5,170	5,816	16,100	16,150	0	3,526	5,828	6,557	401	3,526	5,828	6,557
12,950	13,000	199	3,526	5,190	5,839	529	3,526	5,190	5,839	16,150	16,200	0	3,526	5,828	6,557	397	3,526	5,828	6,557
13,000	13,050	195	3,526	5,210	5,861	529	3,526	5,210	5,861	16,200	16,250	0	3,526	5,828	6,557	394	3,526	5,828	6,557
13,050	13,100	191	3,526	5,230	5,884	529	3,526	5,230	5,884	16,250	16,300	0	3,526	5,828	6,557	390	3,526	5,828	6,557
13,100	13,150	187	3,526	5,250	5,906	529	3,526	5,250	5,906	16,300	16,350	0	3,526	5,828	6,557	386	3,526	5,828	6,557
13,150	13,200	183	3,526	5,270	5,929	529	3,526	5,270	5,929	16,350	16,400	0	3,526	5,828	6,557	382	3,526	5,828	6,557
13,200	13,250	179	3,526	5,290	5,951	529	3,526	5,290	5,951	16,400	16,450	0	3,526	5,828	6,557	378	3,526	5,828	6,557
13,250	13,300	176	3,526	5,310	5,974	529	3,526	5,310	5,974	16,450	16,500	0	3,526	5,828	6,557	374	3,526	5,828	6,557
13,300	13,350	172	3,526	5,330	5,996	529	3,526	5,330	5,996	16,500	16,550	0	3,526	5,828	6,557	371	3,526	5,828	6,557
13,350	13,400	168	3,526	5,350	6,019	529	3,526	5,350	6,019	16,550	16,600	0	3,526	5,828	6,557	367	3,526	5,828	6,557
13,400	13,450	164	3,526	5,370	6,041	529	3,526	5,370	6,041	16,600	16,650	0	3,526	5,828	6,557	363	3,526	5,828	6,557
13,450	13,500	160	3,526	5,390	6,064	529	3,526	5,390	6,064	16,650	16,700	0	3,526	5,828	6,557	359	3,526	5,828	6,557
13,500	13,550	156	3,526	5,410	6,086	529	3,526	5,410	6,086	16,700	16,750	0	3,526	5,828	6,557	355	3,526	5,828	6,557
13,550	13,600	153	3,526	5,430	6,109	529	3,526	5,430	6,109	16,750	16,800	0	3,526	5,828	6,557	352	3,526	5,828	6,557
13,600	13,650	149	3,526	5,450	6,131	529	3,526	5,450	6,131	16,800	16,850	0	3,526	5,828	6,557	348	3,526	5,828	6,557
13,650	13,700	145	3,526	5,470	6,154	529	3,526	5,470	6,154	16,850	16,900	0	3,526	5,828	6,557	344	3,526	5,828	6,557
13,700	13,750	141	3,526	5,490	6,176	529	3,526	5,490	6,176	16,900	16,950	0	3,526	5,828	6,557	340	3,526	5,828	6,557
13,750	13,800	137	3,526	5,510	6,199	529	3,526	5,510	6,199	16,950	17,000	0	3,526	5,828	6,557	336	3,526	5,828	6,557
13,800	13,850	133	3,526	5,530	6,221	529	3,526	5,530	6,221	17,000	17,050	0	3,526	5,828	6,557	332	3,526	5,828	6,557
13,850	13,900	130	3,526	5,550	6,244	529	3,526	5,550	6,244	17,050	17,100	0	3,526	5,828	6,557	329	3,526	5,828	6,557
13,900	13,950	126	3,526	5,570	6,266	529	3,526	5,570	6,266	17,100	17,150	0	3,526	5,828	6,557	325	3,526	5,828	6,557
13,950	14,000	122	3,526	5,590	6,289	529	3,526	5,590	6,289	17,150	17,200	0	3,526	5,828	6,557	321	3,526	5,828	6,557
14,000	14,050	118	3,526	5,610	6,311	529	3,526	5,610	6,311	17,200	17,250	0	3,526	5,828	6,557	317	3,526	5,828	6,557
14,050	14,100	114	3,526	5,630	6,334	529	3,526	5,630	6,334	17,250	17,300	0	3,526	5,828	6,557	313	3,526	5,828	6,557
14,100	14,150	111	3,526	5,650	6,356	529	3,526	5,650	6,356	17,300	17,350	0	3,526	5,828	6,557	309	3,526	5,828	6,557
14,150	14,200	107	3,526	5,670	6,379	529	3,526	5,670	6,379	17,350	17,400	0	3,526	5,828	6,557	306	3,526	5,828	6,557
14,200	14,250	103	3,526	5,690	6,401	529	3,526	5,690	6,401	17,400	17,450	0	3,526	5,828	6,557	302	3,526	5,828	6,557
14,250	14,300	99	3,526	5,710	6,424	529	3,526	5,710	6,424	17,450	17,500	0	3,526	5,828	6,557	298	3,526	5,828	6,557
14,300	14,350	95	3,526	5,730	6,446	529	3,526	5,730	6,446	17,500	17,550	0	3,526	5,828	6,557	294	3,526	5,828	6,557
14,350	14,400	91	3,526	5,750	6,469	529	3,526	5,750	6,469	17,550	17,600	0	3,526	5,828	6,557	290	3,526	5,828	6,557
14,400	14,450	88	3,526	5,770	6,491	529	3,526	5,770	6,491	17,600	17,650	0	3,526	5,828	6,557	286	3,526	5,828	6,557
14,450	14,500	84	3,526	5,790	6,514	527	3,526	5,790	6,514	17,650	17,700	0	3,526	5,828	6,557	283	3,526	5,828	6,557
14,500	14,550	80	3,526	5,810	6,536	524	3,526	5,810	6,536	17,700	17,750	0	3,526	5,828	6,557	279	3,526	5,828	6,557
14,550	14,600	76	3,526	5,828	6,557	520	3,526	5,828	6,557	17,750	17,800	0	3,526	5,828	6,557	275	3,526	5,828	6,557
14,600	14,650	72	3,526	5,828	6,557	516	3,526	5,828	6,557	17,800	17,850	0	3,526	5,828	6,557	271	3,526	5,828	6,557
14,650	14,700	68	3,526	5,828	6,557	512	3,526	5,828	6,557	17,850	17,900	0	3,526	5,828	6,557	267	3,526	5,828	6,557
14,700	14,750	65	3,526	5,828	6,557	508	3,526	5,828	6,557	17,900	17,950	0	3,526	5,828	6,557	264	3,526	5,828	6,557
14,750	14,800	61	3,526	5,828	6,557	505	3,526	5,828	6,557	17,950	18,000	0	3,526	5,828	6,557	260	3,526	5,828	6,557
14,800	14,850	57	3,526	5,828	6,557	501	3,526	5,828	6,557	18,000	18,050	0	3,526	5,828	6,557	256	3,526	5,828	6,557
14,850	14,900	53	3,526	5,828	6,557	497	3,526	5,828	6,557	18,050	18,100	0	3,526	5,828	6,557	252	3,526	5,828	6,557
14,900	14,950	49	3,526	5,828	6,557	493	3,526	5,828	6,557	18,100	18,150	0	3,526	5,828	6,557	248	3,526	5,828	6,557
14,950	15,000	46	3,526	5,828	6,557	489	3,526	5,828	6,557	18,150	18,200	0	3,526	5,828	6,557	244	3,526	5,828	6,557
15,000	15,050	42	3,526	5,828	6,557	485	3,526	5,828	6,557	18,200	18,250	0	3,526	5,828	6,557	241	3,526	5,828	6,557
15,050	15,100	38	3,526	5,828	6,557	482	3,526	5,828	6,557	18,250	18,300	0	3,526	5,828	6,557	237	3,526	5,828	6,557
15,100	15,150	34	3,526	5,828	6,557	478	3,526	5,828	6,557	18,300	18,350	0	3,526	5,828	6,557	233	3,526	5,828	6,557
15,150	15,200	30	3,526	5,828	6,557	474	3,526	5,828	6,557	18,350	18,400	0	3,526	5,828	6,557	229	3,526	5,828	6,557
15,200	15,250	26	3,526	5,828	6,557	470	3,526	5,828	6,557	18,400	18,450	0	3,526	5,828	6,557	225	3,526	5,828	6,557
15,250	15,300	23	3,526	5,828	6,557	466	3,526	5,828	6,557	18,450	18,500	0	3,526	5,828	6,557	221	3,526	5,828	6,557
15,300	15,350	19	3,526	5,828	6,557	462	3,526	5,828	6,557	18,500	18,550	0	3,526	5,828	6,557	218	3,526	5,828	6,557
15,350	15,400	15	3,526	5,828	6,557	459	3,526	5,828	6,557	18,550	18,600	0	3,526	5,828	6,557	214	3,526	5,828	6,557
15,400	15,450	11	3,526	5,828	6,557	455	3,526	5,828	6,557	18,600	18,650	0	3,526	5,828	6,557	210	3,526	5,828	6,557
15,450	15,500	7	3,526	5,828	6,557	451	3,526	5,828	6,557	18,650	18,700	0	3,526	5,828	6,557	206	3,526	5,828	6,557
15,500	15,550	3	3,526	5,828	6,557	447	3,526	5,828	6,557	18,700	18,750	0	3,526	5,828	6,557	202	3,526	5,828	6,557
15,550	15,600	*	3,526	5,828	6,557	443	3,526	5,828	6,557	18,750	18,800	0	3,526	5,828	6,557	199	3,526	5,828	6,557
15,600	15,650	0	3,526	5,828	6,557	439	3,526	5,828	6,557	18,800	18,850	0	3,526	5,828	6,557	195	3,526	5,828	6,557
15,650	15,700	0	3,526	5,828	6,557	436	3,526	5,828	6,557	18,850	18,900	0	3,526	5,828	6,557	191	3,526	5,828	6,557
15,700	15,750																		

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
25,600	25,650	0	2,472	4,439	5,168	0	3,397	5,658	6,387	29,200	29,250	0	1,897	3,681	4,409	0	2,822	4,900	5,629
25,650	25,700	0	2,464	4,429	5,157	0	3,389	5,648	6,376	29,250	29,300	0	1,889	3,670	4,399	0	2,814	4,890	5,618
25,700	25,750	0	2,456	4,418	5,147	0	3,381	5,637	6,366	29,300	29,350	0	1,881	3,660	4,388	0	2,806	4,879	5,608
25,750	25,800	0	2,448	4,408	5,136	0	3,373	5,627	6,355	29,350	29,400	0	1,873	3,649	4,378	0	2,798	4,869	5,597
25,800	25,850	0	2,440	4,397	5,125	0	3,365	5,616	6,345	29,400	29,450	0	1,865	3,639	4,367	0	2,790	4,858	5,587
25,850	25,900	0	2,432	4,386	5,115	0	3,357	5,606	6,334	29,450	29,500	0	1,857	3,628	4,357	0	2,782	4,848	5,576
25,900	25,950	0	2,424	4,376	5,104	0	3,349	5,595	6,324	29,500	29,550	0	1,849	3,618	4,346	0	2,774	4,837	5,566
25,950	26,000	0	2,416	4,365	5,094	0	3,341	5,585	6,313	29,550	29,600	0	1,841	3,607	4,336	0	2,766	4,827	5,555
26,000	26,050	0	2,408	4,355	5,083	0	3,333	5,574	6,303	29,600	29,650	0	1,833	3,597	4,325	0	2,758	4,816	5,545
26,050	26,100	0	2,400	4,344	5,073	0	3,325	5,564	6,292	29,650	29,700	0	1,825	3,586	4,315	0	2,750	4,806	5,534
26,100	26,150	0	2,392	4,334	5,062	0	3,317	5,553	6,282	29,700	29,750	0	1,817	3,576	4,304	0	2,742	4,795	5,524
26,150	26,200	0	2,384	4,323	5,052	0	3,309	5,543	6,271	29,750	29,800	0	1,809	3,565	4,294	0	2,734	4,784	5,513
26,200	26,250	0	2,376	4,313	5,041	0	3,301	5,532	6,261	29,800	29,850	0	1,801	3,555	4,283	0	2,726	4,774	5,502
26,250	26,300	0	2,368	4,302	5,031	0	3,293	5,522	6,250	29,850	29,900	0	1,793	3,544	4,273	0	2,718	4,763	5,492
26,300	26,350	0	2,360	4,292	5,020	0	3,285	5,511	6,240	29,900	29,950	0	1,785	3,534	4,262	0	2,710	4,753	5,481
26,350	26,400	0	2,352	4,281	5,010	0	3,277	5,501	6,229	29,950	30,000	0	1,777	3,523	4,251	0	2,702	4,742	5,471
26,400	26,450	0	2,344	4,271	4,999	0	3,269	5,490	6,218	30,000	30,050	0	1,769	3,512	4,241	0	2,694	4,732	5,460
26,450	26,500	0	2,336	4,260	4,989	0	3,261	5,479	6,208	30,050	30,100	0	1,761	3,502	4,230	0	2,686	4,721	5,450
26,500	26,550	0	2,328	4,250	4,978	0	3,253	5,469	6,197	30,100	30,150	0	1,753	3,491	4,220	0	2,678	4,711	5,439
26,550	26,600	0	2,320	4,239	4,968	0	3,245	5,458	6,187	30,150	30,200	0	1,745	3,481	4,209	0	2,670	4,700	5,429
26,600	26,650	0	2,312	4,228	4,957	0	3,237	5,448	6,176	30,200	30,250	0	1,737	3,470	4,199	0	2,662	4,690	5,418
26,650	26,700	0	2,304	4,218	4,946	0	3,229	5,437	6,166	30,250	30,300	0	1,729	3,460	4,188	0	2,654	4,679	5,408
26,700	26,750	0	2,296	4,207	4,936	0	3,221	5,427	6,155	30,300	30,350	0	1,721	3,449	4,178	0	2,646	4,669	5,397
26,750	26,800	0	2,288	4,197	4,925	0	3,213	5,416	6,145	30,350	30,400	0	1,713	3,439	4,167	0	2,638	4,658	5,387
26,800	26,850	0	2,280	4,186	4,915	0	3,205	5,406	6,134	30,400	30,450	0	1,705	3,428	4,157	0	2,630	4,648	5,376
26,850	26,900	0	2,272	4,176	4,904	0	3,197	5,395	6,124	30,450	30,500	0	1,697	3,418	4,146	0	2,622	4,637	5,366
26,900	26,950	0	2,264	4,165	4,894	0	3,189	5,385	6,113	30,500	30,550	0	1,689	3,407	4,136	0	2,614	4,627	5,355
26,950	27,000	0	2,256	4,155	4,883	0	3,181	5,374	6,103	30,550	30,600	0	1,681	3,397	4,125	0	2,606	4,616	5,344
27,000	27,050	0	2,248	4,144	4,873	0	3,173	5,364	6,092	30,600	30,650	0	1,673	3,386	4,115	0	2,598	4,605	5,334
27,050	27,100	0	2,240	4,134	4,862	0	3,165	5,353	6,082	30,650	30,700	0	1,665	3,376	4,104	0	2,590	4,595	5,323
27,100	27,150	0	2,232	4,123	4,852	0	3,157	5,343	6,071	30,700	30,750	0	1,657	3,365	4,094	0	2,582	4,584	5,313
27,150	27,200	0	2,224	4,113	4,841	0	3,149	5,332	6,061	30,750	30,800	0	1,649	3,355	4,083	0	2,574	4,574	5,302
27,200	27,250	0	2,216	4,102	4,831	0	3,141	5,322	6,050	30,800	30,850	0	1,641	3,344	4,072	0	2,566	4,563	5,292
27,250	27,300	0	2,208	4,092	4,820	0	3,133	5,311	6,039	30,850	30,900	0	1,633	3,333	4,062	0	2,558	4,553	5,281
27,300	27,350	0	2,200	4,081	4,810	0	3,126	5,300	6,029	30,900	30,950	0	1,625	3,323	4,051	0	2,550	4,542	5,271
27,350	27,400	0	2,192	4,071	4,799	0	3,118	5,290	6,018	30,950	31,000	0	1,617	3,312	4,041	0	2,542	4,532	5,260
27,400	27,450	0	2,184	4,060	4,789	0	3,110	5,279	6,008	31,000	31,050	0	1,609	3,302	4,030	0	2,534	4,521	5,250
27,450	27,500	0	2,176	4,049	4,778	0	3,102	5,269	5,997	31,050	31,100	0	1,601	3,291	4,020	0	2,526	4,511	5,239
27,500	27,550	0	2,168	4,039	4,767	0	3,094	5,258	5,987	31,100	31,150	0	1,593	3,281	4,009	0	2,518	4,500	5,229
27,550	27,600	0	2,160	4,028	4,757	0	3,086	5,248	5,976	31,150	31,200	0	1,585	3,270	3,999	0	2,510	4,490	5,218
27,600	27,650	0	2,152	4,018	4,746	0	3,078	5,237	5,966	31,200	31,250	0	1,577	3,260	3,988	0	2,502	4,479	5,208
27,650	27,700	0	2,144	4,007	4,736	0	3,070	5,227	5,955	31,250	31,300	0	1,569	3,249	3,978	0	2,494	4,469	5,197
27,700	27,750	0	2,136	3,997	4,725	0	3,062	5,216	5,945	31,300	31,350	0	1,561	3,239	3,967	0	2,486	4,458	5,187
27,750	27,800	0	2,128	3,986	4,715	0	3,054	5,206	5,934	31,350	31,400	0	1,553	3,228	3,957	0	2,478	4,448	5,176
27,800	27,850	0	2,120	3,976	4,704	0	3,046	5,195	5,924	31,400	31,450	0	1,545	3,218	3,946	0	2,470	4,437	5,165
27,850	27,900	0	2,112	3,965	4,694	0	3,038	5,185	5,913	31,450	31,500	0	1,537	3,207	3,936	0	2,462	4,426	5,155
27,900	27,950	0	2,104	3,955	4,683	0	3,030	5,174	5,903	31,500	31,550	0	1,529	3,197	3,925	0	2,454	4,416	5,144
27,950	28,000	0	2,096	3,944	4,673	0	3,022	5,164	5,892	31,550	31,600	0	1,521	3,186	3,915	0	2,446	4,405	5,134
28,000	28,050	0	2,088	3,934	4,662	0	3,014	5,153	5,882	31,600	31,650	0	1,513	3,175	3,904	0	2,438	4,395	5,123
28,050	28,100	0	2,080	3,923	4,652	0	3,006	5,142	5,871	31,650	31,700	0	1,505	3,165	3,893	0	2,430	4,384	5,113
28,100	28,150	0	2,072	3,913	4,641	0	2,998	5,132	5,860	31,700	31,750	0	1,497	3,154	3,883	0	2,422	4,374	5,102
28,150	28,200	0	2,064	3,902	4,631	0	2,990	5,121	5,850	31,750	31,800	0	1,489	3,144	3,872	0	2,414	4,363	5,092
28,200	28,250	0	2,056	3,892	4,620	0	2,982	5,111	5,839	31,800	31,850	0	1,481	3,133	3,862	0	2,406	4,353	5,081
28,250	28,300	0	2,048	3,881	4,610	0	2,974	5,100	5,829	31,850	31,900	0	1,473	3,123	3,851	0	2,398	4,342	5,071
28,300	28,350	0	2,040	3,870	4,599	0	2,966	5,090	5,818	31,900	31,950	0	1,465	3,112	3,841	0	2,390	4,332	5,060
28,350	28,400	0	2,032	3,860	4,588	0	2,958	5,079	5,808	31,950	32,000	0	1,457	3,102	3,830	0	2,382	4,321	5,050
28,400	28,450	0	2,024	3,849	4,578	0	2,950	5,069	5,797	32,000	32,050	0	1,449	3,091	3,820	0	2,374	4,311	5,039
28,450	28,500	0	2,016	3,839	4,567	0	2,942	5,058	5,787	32,050	32,100	0	1,441	3,081	3,809	0	2,366	4,300	5,029
28,500	28,550	0	2,008	3,828	4,557	0	2,934	5,048	5,776	32,100	32,150	0	1,433	3,070	3,799	0	2,358	4,290	5,018
28,550	28,600	0	2,001	3,818	4,546	0	2,926	5,037	5,766	32,150	32,200	0	1,425	3,060	3,788	0	2,350	4,279	5,008
28,600	28,650	0	1,993	3,807	4,536	0	2,918	5,027	5,755	32,200	32,250	0	1,4						

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
32,800	32,850	0	1,321	2,923	3,651	0	2,247	4,142	4,871	36,400	36,450	0	746	2,165	2,893	0	1,671	3,384	4,112
32,850	32,900	0	1,313	2,912	3,641	0	2,239	4,132	4,860	36,450	36,500	0	738	2,154	2,883	0	1,663	3,373	4,102
32,900	32,950	0	1,305	2,902	3,630	0	2,231	4,121	4,850	36,500	36,550	0	730	2,144	2,872	0	1,655	3,363	4,091
32,950	33,000	0	1,297	2,891	3,620	0	2,223	4,111	4,839	36,550	36,600	0	722	2,133	2,862	0	1,647	3,352	4,081
33,000	33,050	0	1,289	2,881	3,609	0	2,215	4,100	4,829	36,600	36,650	0	714	2,122	2,851	0	1,639	3,342	4,070
33,050	33,100	0	1,281	2,870	3,599	0	2,207	4,089	4,818	36,650	36,700	0	706	2,112	2,840	0	1,631	3,331	4,060
33,100	33,150	0	1,273	2,860	3,588	0	2,199	4,079	4,807	36,700	36,750	0	698	2,101	2,830	0	1,623	3,321	4,049
33,150	33,200	0	1,265	2,849	3,578	0	2,191	4,068	4,797	36,750	36,800	0	690	2,091	2,819	0	1,615	3,310	4,039
33,200	33,250	0	1,257	2,839	3,567	0	2,183	4,058	4,786	36,800	36,850	0	682	2,080	2,809	0	1,607	3,300	4,028
33,250	33,300	0	1,249	2,828	3,557	0	2,175	4,047	4,776	36,850	36,900	0	674	2,070	2,798	0	1,599	3,289	4,018
33,300	33,350	0	1,241	2,817	3,546	0	2,167	4,037	4,765	36,900	36,950	0	666	2,059	2,788	0	1,591	3,279	4,007
33,350	33,400	0	1,233	2,807	3,535	0	2,159	4,026	4,755	36,950	37,000	0	658	2,049	2,777	0	1,583	3,268	3,997
33,400	33,450	0	1,225	2,796	3,525	0	2,151	4,016	4,744	37,000	37,050	0	650	2,038	2,767	0	1,575	3,258	3,986
33,450	33,500	0	1,217	2,786	3,514	0	2,143	4,005	4,734	37,050	37,100	0	642	2,028	2,756	0	1,567	3,247	3,976
33,500	33,550	0	1,209	2,775	3,504	0	2,135	3,995	4,723	37,100	37,150	0	634	2,017	2,746	0	1,559	3,237	3,965
33,550	33,600	0	1,202	2,765	3,493	0	2,127	3,984	4,713	37,150	37,200	0	626	2,007	2,735	0	1,551	3,226	3,955
33,600	33,650	0	1,194	2,754	3,483	0	2,119	3,974	4,702	37,200	37,250	0	618	1,996	2,725	0	1,543	3,216	3,944
33,650	33,700	0	1,186	2,744	3,472	0	2,111	3,963	4,692	37,250	37,300	0	610	1,986	2,714	0	1,535	3,205	3,933
33,700	33,750	0	1,178	2,733	3,462	0	2,103	3,953	4,681	37,300	37,350	0	602	1,975	2,704	0	1,528	3,194	3,923
33,750	33,800	0	1,170	2,723	3,451	0	2,095	3,942	4,671	37,350	37,400	0	594	1,965	2,693	0	1,520	3,184	3,912
33,800	33,850	0	1,162	2,712	3,441	0	2,087	3,932	4,660	37,400	37,450	0	586	1,954	2,683	0	1,512	3,173	3,902
33,850	33,900	0	1,154	2,702	3,430	0	2,079	3,921	4,650	37,450	37,500	0	578	1,943	2,672	0	1,504	3,163	3,891
33,900	33,950	0	1,146	2,691	3,420	0	2,071	3,910	4,639	37,500	37,550	0	570	1,933	2,661	0	1,496	3,152	3,881
33,950	34,000	0	1,138	2,681	3,409	0	2,063	3,900	4,628	37,550	37,600	0	562	1,922	2,651	0	1,488	3,142	3,870
34,000	34,050	0	1,130	2,670	3,399	0	2,055	3,889	4,618	37,600	37,650	0	554	1,912	2,640	0	1,480	3,131	3,860
34,050	34,100	0	1,122	2,660	3,388	0	2,047	3,879	4,607	37,650	37,700	0	546	1,901	2,630	0	1,472	3,121	3,849
34,100	34,150	0	1,114	2,649	3,377	0	2,039	3,868	4,597	37,700	37,750	0	538	1,891	2,619	0	1,464	3,110	3,839
34,150	34,200	0	1,106	2,638	3,367	0	2,031	3,858	4,586	37,750	37,800	0	530	1,880	2,609	0	1,456	3,100	3,828
34,200	34,250	0	1,098	2,628	3,356	0	2,023	3,847	4,576	37,800	37,850	0	522	1,870	2,598	0	1,448	3,089	3,818
34,250	34,300	0	1,090	2,617	3,346	0	2,015	3,837	4,565	37,850	37,900	0	514	1,859	2,588	0	1,440	3,079	3,807
34,300	34,350	0	1,082	2,607	3,335	0	2,007	3,826	4,555	37,900	37,950	0	506	1,849	2,577	0	1,432	3,068	3,797
34,350	34,400	0	1,074	2,596	3,325	0	1,999	3,816	4,544	37,950	38,000	0	498	1,838	2,567	0	1,424	3,058	3,786
34,400	34,450	0	1,066	2,586	3,314	0	1,991	3,805	4,534	38,000	38,050	0	490	1,828	2,556	0	1,416	3,047	3,776
34,450	34,500	0	1,058	2,575	3,304	0	1,983	3,795	4,523	38,050	38,100	0	482	1,817	2,546	0	1,408	3,036	3,765
34,500	34,550	0	1,050	2,565	3,293	0	1,975	3,784	4,513	38,100	38,150	0	474	1,807	2,535	0	1,400	3,026	3,754
34,550	34,600	0	1,042	2,554	3,283	0	1,967	3,774	4,502	38,150	38,200	0	466	1,796	2,525	0	1,392	3,015	3,744
34,600	34,650	0	1,034	2,544	3,272	0	1,959	3,763	4,492	38,200	38,250	0	458	1,786	2,514	0	1,384	3,005	3,733
34,650	34,700	0	1,026	2,533	3,262	0	1,951	3,753	4,481	38,250	38,300	0	450	1,775	2,504	0	1,376	2,994	3,723
34,700	34,750	0	1,018	2,523	3,251	0	1,943	3,742	4,471	38,300	38,350	0	442	1,764	2,493	0	1,368	2,984	3,712
34,750	34,800	0	1,010	2,512	3,241	0	1,935	3,731	4,460	38,350	38,400	0	434	1,754	2,482	0	1,360	2,973	3,702
34,800	34,850	0	1,002	2,502	3,230	0	1,927	3,721	4,449	38,400	38,450	0	426	1,743	2,472	0	1,352	2,963	3,691
34,850	34,900	0	994	2,491	3,220	0	1,919	3,710	4,439	38,450	38,500	0	418	1,733	2,461	0	1,344	2,952	3,681
34,900	34,950	0	986	2,481	3,209	0	1,911	3,700	4,428	38,500	38,550	0	410	1,722	2,451	0	1,336	2,942	3,670
34,950	35,000	0	978	2,470	3,198	0	1,903	3,689	4,418	38,550	38,600	0	403	1,712	2,440	0	1,328	2,931	3,660
35,000	35,050	0	970	2,459	3,188	0	1,895	3,679	4,407	38,600	38,650	0	395	1,701	2,430	0	1,320	2,921	3,649
35,050	35,100	0	962	2,449	3,177	0	1,887	3,668	4,397	38,650	38,700	0	387	1,691	2,419	0	1,312	2,910	3,639
35,100	35,150	0	954	2,438	3,167	0	1,879	3,658	4,386	38,700	38,750	0	379	1,680	2,409	0	1,304	2,900	3,628
35,150	35,200	0	946	2,428	3,156	0	1,871	3,647	4,376	38,750	38,800	0	371	1,670	2,398	0	1,296	2,889	3,618
35,200	35,250	0	938	2,417	3,146	0	1,863	3,637	4,365	38,800	38,850	0	363	1,659	2,388	0	1,288	2,879	3,607
35,250	35,300	0	930	2,407	3,135	0	1,855	3,626	4,355	38,850	38,900	0	355	1,649	2,377	0	1,280	2,868	3,597
35,300	35,350	0	922	2,396	3,125	0	1,847	3,616	4,344	38,900	38,950	0	347	1,638	2,367	0	1,272	2,857	3,586
35,350	35,400	0	914	2,386	3,114	0	1,839	3,605	4,334	38,950	39,000	0	339	1,628	2,356	0	1,264	2,847	3,575
35,400	35,450	0	906	2,375	3,104	0	1,831	3,595	4,323	39,000	39,050	0	331	1,617	2,346	0	1,256	2,836	3,565
35,450	35,500	0	898	2,365	3,093	0	1,823	3,584	4,313	39,050	39,100	0	323	1,607	2,335	0	1,248	2,826	3,554
35,500	35,550	0	890	2,354	3,083	0	1,815	3,574	4,302	39,100	39,150	0	315	1,596	2,324	0	1,240	2,815	3,544
35,550	35,600	0	882	2,344	3,072	0	1,807	3,563	4,291	39,150	39,200	0	307	1,585	2,314	0	1,232	2,805	3,533
35,600	35,650	0	874	2,333	3,062	0	1,799	3,552	4,281	39,200	39,250	0	299	1,575	2,303	0	1,224	2,794	3,523
35,650	35,700	0	866	2,323	3,051	0	1,791	3,542	4,270	39,250	39,300	0	291	1,564	2,293	0	1,216	2,784	3,512
35,700	35,750	0	858	2,312	3,041	0	1,783	3,531	4,260	39,300	39,350	0	283	1,554	2,282	0	1,208	2,773	3,502
35,750	35,800	0	850	2,302	3,030	0	1,775	3,521	4,249	39,350	39,400	0	275	1,543	2,272	0	1,200	2,763	3,491
35,800	35,850	0	842	2,291	3,019	0	1,767	3,510	4,239	39,400	39,450	0	267	1,533	2,261	0	1,192	2,752	3,481
35,850	35,900	0	834	2,280	3,009	0	1,759	3,500	4,228										

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-			
40,000	40,050	0	171	1,406	2,135	0	1,096	2,626	3,354
40,050	40,100	0	163	1,396	2,124	0	1,088	2,615	3,344
40,100	40,150	0	155	1,385	2,114	0	1,080	2,605	3,333
40,150	40,200	0	147	1,375	2,103	0	1,072	2,594	3,323
40,200	40,250	0	139	1,364	2,093	0	1,064	2,584	3,312
40,250	40,300	0	131	1,354	2,082	0	1,056	2,573	3,302
40,300	40,350	0	123	1,343	2,072	0	1,048	2,563	3,291
40,350	40,400	0	115	1,333	2,061	0	1,040	2,552	3,281
40,400	40,450	0	107	1,322	2,051	0	1,032	2,542	3,270
40,450	40,500	0	99	1,312	2,040	0	1,024	2,531	3,260
40,500	40,550	0	91	1,301	2,030	0	1,016	2,521	3,249
40,550	40,600	0	83	1,291	2,019	0	1,008	2,510	3,238
40,600	40,650	0	75	1,280	2,009	0	1,000	2,499	3,228
40,650	40,700	0	67	1,270	1,998	0	992	2,489	3,217
40,700	40,750	0	59	1,259	1,988	0	984	2,478	3,207
40,750	40,800	0	51	1,249	1,977	0	976	2,468	3,196
40,800	40,850	0	43	1,238	1,966	0	968	2,457	3,186
40,850	40,900	0	35	1,227	1,956	0	960	2,447	3,175
40,900	40,950	0	27	1,217	1,945	0	952	2,436	3,165
40,950	41,000	0	19	1,206	1,935	0	944	2,426	3,154
41,000	41,050	0	11	1,196	1,924	0	936	2,415	3,144
41,050	41,100	0	*	1,185	1,914	0	928	2,405	3,133
41,100	41,150	0	0	1,175	1,903	0	920	2,394	3,123
41,150	41,200	0	0	1,164	1,893	0	912	2,384	3,112
41,200	41,250	0	0	1,154	1,882	0	904	2,373	3,102
41,250	41,300	0	0	1,143	1,872	0	896	2,363	3,091
41,300	41,350	0	0	1,133	1,861	0	888	2,352	3,081
41,350	41,400	0	0	1,122	1,851	0	880	2,342	3,070
41,400	41,450	0	0	1,112	1,840	0	872	2,331	3,059
41,450	41,500	0	0	1,101	1,830	0	864	2,320	3,049
41,500	41,550	0	0	1,091	1,819	0	856	2,310	3,038
41,550	41,600	0	0	1,080	1,809	0	848	2,299	3,028
41,600	41,650	0	0	1,069	1,798	0	840	2,289	3,017
41,650	41,700	0	0	1,059	1,787	0	832	2,278	3,007
41,700	41,750	0	0	1,048	1,777	0	824	2,268	2,996
41,750	41,800	0	0	1,038	1,766	0	816	2,257	2,986
41,800	41,850	0	0	1,027	1,756	0	808	2,247	2,975
41,850	41,900	0	0	1,017	1,745	0	800	2,236	2,965
41,900	41,950	0	0	1,006	1,735	0	792	2,226	2,954
41,950	42,000	0	0	996	1,724	0	784	2,215	2,944
42,000	42,050	0	0	985	1,714	0	776	2,205	2,933
42,050	42,100	0	0	975	1,703	0	768	2,194	2,923
42,100	42,150	0	0	964	1,693	0	760	2,184	2,912
42,150	42,200	0	0	954	1,682	0	752	2,173	2,902
42,200	42,250	0	0	943	1,672	0	744	2,163	2,891
42,250	42,300	0	0	933	1,661	0	736	2,152	2,880
42,300	42,350	0	0	922	1,651	0	729	2,141	2,870
42,350	42,400	0	0	912	1,640	0	721	2,131	2,859
42,400	42,450	0	0	901	1,630	0	713	2,120	2,849
42,450	42,500	0	0	890	1,619	0	705	2,110	2,838
42,500	42,550	0	0	880	1,608	0	697	2,099	2,828
42,550	42,600	0	0	869	1,598	0	689	2,089	2,817
42,600	42,650	0	0	859	1,587	0	681	2,078	2,807
42,650	42,700	0	0	848	1,577	0	673	2,068	2,796
42,700	42,750	0	0	838	1,566	0	665	2,057	2,786
42,750	42,800	0	0	827	1,556	0	657	2,047	2,775
42,800	42,850	0	0	817	1,545	0	649	2,036	2,765
42,850	42,900	0	0	806	1,535	0	641	2,026	2,754
42,900	42,950	0	0	796	1,524	0	633	2,015	2,744
42,950	43,000	0	0	785	1,514	0	625	2,005	2,733
43,000	43,050	0	0	775	1,503	0	617	1,994	2,723
43,050	43,100	0	0	764	1,493	0	609	1,983	2,712
43,100	43,150	0	0	754	1,482	0	601	1,973	2,701
43,150	43,200	0	0	743	1,472	0	593	1,962	2,691

* If the amount you are looking up from the worksheet is at least \$41,050 but less than \$41,094, and you have one qualifying child, your credit is \$3. If the amount you are looking up from the worksheet is \$41,094 or more, and you have one qualifying child, you can't take the credit.

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-							
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-			
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-			
46,400	46,450	0	0	59	787	0	73	1,278	2,006	49,200	49,250	0	0	0	197	0	0	688	1,417
46,450	46,500	0	0	48	777	0	65	1,267	1,996	49,250	49,300	0	0	0	187	0	0	678	1,406
46,500	46,550	0	0	38	766	0	57	1,257	1,985	49,300	49,350	0	0	0	176	0	0	667	1,396
46,550	46,600	0	0	27	756	0	49	1,246	1,975	49,350	49,400	0	0	0	166	0	0	657	1,385
46,600	46,650	0	0	16	745	0	41	1,236	1,964	49,400	49,450	0	0	0	155	0	0	646	1,375
46,650	46,700	0	0	6	734	0	33	1,225	1,954	49,450	49,500	0	0	0	145	0	0	636	1,364
46,700	46,750	0	0	0	724	0	25	1,215	1,943	49,500	49,550	0	0	0	134	0	0	625	1,354
46,750	46,800	0	0	0	713	0	17	1,204	1,933	49,550	49,600	0	0	0	124	0	0	615	1,343
46,800	46,850	0	0	0	703	0	9	1,194	1,922	49,600	49,650	0	0	0	113	0	0	604	1,333
46,850	46,900	0	0	0	692	0	*	1,183	1,912	49,650	49,700	0	0	0	103	0	0	594	1,322
46,900	46,950	0	0	0	682	0	0	1,173	1,901	49,700	49,750	0	0	0	92	0	0	583	1,312
46,950	47,000	0	0	0	671	0	0	1,162	1,891	49,750	49,800	0	0	0	82	0	0	572	1,301
47,000	47,050	0	0	0	661	0	0	1,152	1,880	49,800	49,850	0	0	0	71	0	0	562	1,290
47,050	47,100	0	0	0	650	0	0	1,141	1,870	49,850	49,900	0	0	0	61	0	0	551	1,280
47,100	47,150	0	0	0	640	0	0	1,131	1,859	49,900	49,950	0	0	0	50	0	0	541	1,269
47,150	47,200	0	0	0	629	0	0	1,120	1,849	49,950	50,000	0	0	0	39	0	0	530	1,259
47,200	47,250	0	0	0	619	0	0	1,110	1,838	50,000	50,050	0	0	0	29	0	0	520	1,248
47,250	47,300	0	0	0	608	0	0	1,099	1,827	50,050	50,100	0	0	0	18	0	0	509	1,238
47,300	47,350	0	0	0	598	0	0	1,088	1,817	50,100	50,150	0	0	0	8	0	0	499	1,227
47,350	47,400	0	0	0	587	0	0	1,078	1,806	50,150	50,200	0	0	0	**	0	0	488	1,217
47,400	47,450	0	0	0	577	0	0	1,067	1,796	50,200	50,250	0	0	0	0	0	0	478	1,206
47,450	47,500	0	0	0	566	0	0	1,057	1,785	50,250	50,300	0	0	0	0	0	0	467	1,196
47,500	47,550	0	0	0	555	0	0	1,046	1,775	50,300	50,350	0	0	0	0	0	0	457	1,185
47,550	47,600	0	0	0	545	0	0	1,036	1,764	50,350	50,400	0	0	0	0	0	0	446	1,175
47,600	47,650	0	0	0	534	0	0	1,025	1,754	50,400	50,450	0	0	0	0	0	0	436	1,164
47,650	47,700	0	0	0	524	0	0	1,015	1,743	50,450	50,500	0	0	0	0	0	0	425	1,154
47,700	47,750	0	0	0	513	0	0	1,004	1,733	50,500	50,550	0	0	0	0	0	0	415	1,143
47,750	47,800	0	0	0	503	0	0	994	1,722	50,550	50,600	0	0	0	0	0	0	404	1,132
47,800	47,850	0	0	0	492	0	0	983	1,712	50,600	50,650	0	0	0	0	0	0	393	1,122
47,850	47,900	0	0	0	482	0	0	973	1,701	50,650	50,700	0	0	0	0	0	0	383	1,111
47,900	47,950	0	0	0	471	0	0	962	1,691	50,700	50,750	0	0	0	0	0	0	372	1,101
47,950	48,000	0	0	0	461	0	0	952	1,680	50,750	50,800	0	0	0	0	0	0	362	1,090
48,000	48,050	0	0	0	450	0	0	941	1,670	50,800	50,850	0	0	0	0	0	0	351	1,080
48,050	48,100	0	0	0	440	0	0	930	1,659	50,850	50,900	0	0	0	0	0	0	341	1,069
48,100	48,150	0	0	0	429	0	0	920	1,648	50,900	50,950	0	0	0	0	0	0	330	1,059
48,150	48,200	0	0	0	419	0	0	909	1,638	50,950	51,000	0	0	0	0	0	0	320	1,048
48,200	48,250	0	0	0	408	0	0	899	1,627	51,000	51,050	0	0	0	0	0	0	309	1,038
48,250	48,300	0	0	0	398	0	0	888	1,617	51,050	51,100	0	0	0	0	0	0	299	1,027
48,300	48,350	0	0	0	387	0	0	878	1,606	51,100	51,150	0	0	0	0	0	0	288	1,017
48,350	48,400	0	0	0	376	0	0	867	1,596	51,150	51,200	0	0	0	0	0	0	278	1,006
48,400	48,450	0	0	0	366	0	0	857	1,585	51,200	51,250	0	0	0	0	0	0	267	996
48,450	48,500	0	0	0	355	0	0	846	1,575	51,250	51,300	0	0	0	0	0	0	257	985
48,500	48,550	0	0	0	345	0	0	836	1,564	51,300	51,350	0	0	0	0	0	0	246	975
48,550	48,600	0	0	0	334	0	0	825	1,554	51,350	51,400	0	0	0	0	0	0	236	964
48,600	48,650	0	0	0	324	0	0	815	1,543	51,400	51,450	0	0	0	0	0	0	225	953
48,650	48,700	0	0	0	313	0	0	804	1,533	51,450	51,500	0	0	0	0	0	0	214	943
48,700	48,750	0	0	0	303	0	0	794	1,522	51,500	51,550	0	0	0	0	0	0	204	932
48,750	48,800	0	0	0	292	0	0	783	1,512	51,550	51,600	0	0	0	0	0	0	193	922
48,800	48,850	0	0	0	282	0	0	773	1,501	51,600	51,650	0	0	0	0	0	0	183	911
48,850	48,900	0	0	0	271	0	0	762	1,491	51,650	51,700	0	0	0	0	0	0	172	901
48,900	48,950	0	0	0	261	0	0	751	1,480	51,700	51,750	0	0	0	0	0	0	162	890
48,950	49,000	0	0	0	250	0	0	741	1,469	51,750	51,800	0	0	0	0	0	0	151	880
49,000	49,050	0	0	0	240	0	0	730	1,459	51,800	51,850	0	0	0	0	0	0	141	869
49,050	49,100	0	0	0	229	0	0	720	1,448	51,850	51,900	0	0	0	0	0	0	130	859
49,100	49,150	0	0	0	218	0	0	709	1,438	51,900	51,950	0	0	0	0	0	0	120	848
49,150	49,200	0	0	0	208	0	0	699	1,427	51,950	52,000	0	0	0	0	0	0	109	838

* If the amount you are looking up from the worksheet is at least \$46,850 but less than \$46,884, and you have one qualifying child, your credit is \$3.
 If the amount you are looking up from the worksheet is \$46,884 or more, and you have one qualifying child, you can't take the credit.

** If the amount you are looking up from the worksheet is at least \$50,150 but less than \$50,162, and you have three qualifying children, your credit is \$1.
 If the amount you are looking up from the worksheet is \$50,162 or more, and you have three qualifying children, you can't take the credit

(Continued)

Earned Income Credit (EIC) Table - Continued

(Caution. This is not a tax table.)

If the amount you are looking up from the worksheet is-		And your filing status is-								If the amount you are looking up from the worksheet is-		And your filing status is-								
		Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-						Single, head of household, or qualifying widow(er) and you have-				Married filing jointly and you have-				
		0	1	2	3	0	1	2	3			0	1	2	3	0	1	2	3	
At least	But less than	Your credit is-				Your credit is-				At least	But less than	Your credit is-				Your credit is-				
52,000	52,050	0	0	0	0	0	0	99	827	54,000	54,050	0	0	0	0	0	0	0	0	406
52,050	52,100	0	0	0	0	0	0	88	817	54,050	54,100	0	0	0	0	0	0	0	0	395
52,100	52,150	0	0	0	0	0	0	78	806	54,100	54,150	0	0	0	0	0	0	0	0	385
52,150	52,200	0	0	0	0	0	0	67	796	54,150	54,200	0	0	0	0	0	0	0	0	374
52,200	52,250	0	0	0	0	0	0	57	785	54,200	54,250	0	0	0	0	0	0	0	0	364
52,250	52,300	0	0	0	0	0	0	46	774	54,250	54,300	0	0	0	0	0	0	0	0	353
52,300	52,350	0	0	0	0	0	0	35	764	54,300	54,350	0	0	0	0	0	0	0	0	343
52,350	52,400	0	0	0	0	0	0	25	753	54,350	54,400	0	0	0	0	0	0	0	0	332
52,400	52,450	0	0	0	0	0	0	14	743	54,400	54,450	0	0	0	0	0	0	0	0	322
52,450	52,500	0	0	0	0	0	0	*	732	54,450	54,500	0	0	0	0	0	0	0	0	311
52,500	52,550	0	0	0	0	0	0	0	722	54,500	54,550	0	0	0	0	0	0	0	0	301
52,550	52,600	0	0	0	0	0	0	0	711	54,550	54,600	0	0	0	0	0	0	0	0	290
52,600	52,650	0	0	0	0	0	0	0	701	54,600	54,650	0	0	0	0	0	0	0	0	280
52,650	52,700	0	0	0	0	0	0	0	690	54,650	54,700	0	0	0	0	0	0	0	0	269
52,700	52,750	0	0	0	0	0	0	0	680	54,700	54,750	0	0	0	0	0	0	0	0	259
52,750	52,800	0	0	0	0	0	0	0	669	54,750	54,800	0	0	0	0	0	0	0	0	248
52,800	52,850	0	0	0	0	0	0	0	659	54,800	54,850	0	0	0	0	0	0	0	0	237
52,850	52,900	0	0	0	0	0	0	0	648	54,850	54,900	0	0	0	0	0	0	0	0	227
52,900	52,950	0	0	0	0	0	0	0	638	54,900	54,950	0	0	0	0	0	0	0	0	216
52,950	53,000	0	0	0	0	0	0	0	627	54,950	55,000	0	0	0	0	0	0	0	0	206
53,000	53,050	0	0	0	0	0	0	0	617	55,000	55,050	0	0	0	0	0	0	0	0	195
53,050	53,100	0	0	0	0	0	0	0	606	55,050	55,100	0	0	0	0	0	0	0	0	185
53,100	53,150	0	0	0	0	0	0	0	595	55,100	55,150	0	0	0	0	0	0	0	0	174
53,150	53,200	0	0	0	0	0	0	0	585	55,150	55,200	0	0	0	0	0	0	0	0	164
53,200	53,250	0	0	0	0	0	0	0	574	55,200	55,250	0	0	0	0	0	0	0	0	153
53,250	53,300	0	0	0	0	0	0	0	564	55,250	55,300	0	0	0	0	0	0	0	0	143
53,300	53,350	0	0	0	0	0	0	0	553	55,300	55,350	0	0	0	0	0	0	0	0	132
53,350	53,400	0	0	0	0	0	0	0	543	55,350	55,400	0	0	0	0	0	0	0	0	122
53,400	53,450	0	0	0	0	0	0	0	532	55,400	55,450	0	0	0	0	0	0	0	0	111
53,450	53,500	0	0	0	0	0	0	0	522	55,450	55,500	0	0	0	0	0	0	0	0	101
53,500	53,550	0	0	0	0	0	0	0	511	55,500	55,550	0	0	0	0	0	0	0	0	90
53,550	53,600	0	0	0	0	0	0	0	501	55,550	55,600	0	0	0	0	0	0	0	0	79
53,600	53,650	0	0	0	0	0	0	0	490	55,600	55,650	0	0	0	0	0	0	0	0	69
53,650	53,700	0	0	0	0	0	0	0	480	55,650	55,700	0	0	0	0	0	0	0	0	58
53,700	53,750	0	0	0	0	0	0	0	469	55,700	55,750	0	0	0	0	0	0	0	0	48
53,750	53,800	0	0	0	0	0	0	0	459	55,750	55,800	0	0	0	0	0	0	0	0	37
53,800	53,850	0	0	0	0	0	0	0	448	55,800	55,850	0	0	0	0	0	0	0	0	27
53,850	53,900	0	0	0	0	0	0	0	438	55,850	55,900	0	0	0	0	0	0	0	0	16
53,900	53,950	0	0	0	0	0	0	0	427	55,900	55,950	0	0	0	0	0	0	0	0	6
53,950	54,000	0	0	0	0	0	0	0	416	55,950	55,952	0	0	0	0	0	0	0	0	0

* If the amount you are looking up from the worksheet is at least \$52,450 but less than \$52,493, and you have two qualifying children, your credit is \$5. If the amount you are looking up from the worksheet is \$52,493 or more, and you have two qualifying children, you can't take the credit.

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